

AGENDA

Council Meeting Tuesday, 21 March 2023 at 6:30 PM

Disclaimer

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

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Procedure for Deputations, Presentations and Public Question Time at Council Meetings

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

Deputations A formal process where members of the community request permission to address Council or Committee on an issue.	Presentations An occasion where awards or gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government.
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Procedures for Deputations

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business.

Notice of deputations need to be received **by 5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- (a) is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- (b) is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- (c) additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

Procedure for Presentations

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by **5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received/awarded by the Mayor or an appropriate Councillor.

Procedure for Public Question Time

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the *Local Government Act 1995*) sets aside a period of 'Public Question Time' to enable a member of the public to put up to three (3) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Mayor may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the ***Town of East Fremantle Local Government (Council Meetings) Local Law 2016***:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to three (3) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by **5pm on the day before the meeting and be signed by the author**. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Council will be held on 21 March 2023 at 6:30 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



GARY TUFFIN
Chief Executive Officer
16 March 2023

AGENDA

1 OFFICIAL OPENING

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."

3 ANNOUNCEMENT TO GALLERY

"Members of the gallery are advised that no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

4.2 APOLOGIES

Cr Mascaro

4.3 APPROVED

Cr Collinson
Cr Wilson

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.2 PROXIMITY

5.3 IMPARTIALITY

6 PUBLIC QUESTION TIME

6.1 RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE Nil.

6.2 PUBLIC QUESTION TIME

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

Nil.

7.2 DEPUTATIONS

8 APPLICATIONS FOR LEAVE OF ABSENCE

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (21 FEBRUARY 2023)

OFFICER RECOMMENDATION

That the minutes of the Ordinary meeting of Council held on Tuesday, 21 February 2023 be confirmed as a true and correct record of proceedings.

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil.

12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

12.1 WORKS COMMITTEE REPORT

Report Reference Number	OCR-1907
Prepared by	Nicholas King Executive Manager Technical Services
Supervised by	Gary Tuffin Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. Works Committee Minutes 28 February 2023

PURPOSE

To submit the minutes of the Works Committee meeting for receipt by Council.

EXECUTIVE SUMMARY

The Committee held its meeting on 28 February 2023, discussing items noted in the terms of reference as agreed by Council.

BACKGROUND

Nil.

CONSULTATION

Works Committee

STATUTORY ENVIRONMENT

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

RISK IMPLICATIONS

Nil.

SITE INSPECTION

N/A

COMMENT

Nil.

CONCLUSION

The unconfirmed minutes of the Works Committee are now presented to Council for receipt.

12.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That the unconfirmed Minutes of the Works Committee Meeting held on 28 February 2023 be received.

REPORT ATTACHMENTS

Attachments start on the next page



MINUTES

Works Committee Minutes **Tuesday, 28 February 2023 6:30 PM**

Disclaimer

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

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MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



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MINUTES

1 DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS

The Presiding Member opened the meeting at 6.30pm

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."

3 RECORD OF ATTENDANCE

3.1 ATTENDANCE

The following members were in attendance:

Mayor J O'Neill
Cr A McPhail
Cr D Nardi
Cr M Wilson Presiding Member
Cr A White
Cr K Donovan

The following staff were in attendance:

Mr Gary Tuffin Chief Executive Officer
Mr N King Executive Manager Technical Services
Ms H Clark Minute Secretary / Operations Coordinator

3.2 APOLOGIES

Cr L Mascaro

3.3 APPROVED LEAVE

Nil.

4 MEMORANDUM OF OUTSTANDING BUSINESS

Nil.

5 DISCLOSURES OF INTEREST

Nil.

6 PUBLIC QUESTION TIME

Nil.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



7 PRESENTATIONS/DEPUTATIONS

Nil.

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

8.1 WORKS COMMITTEE TUESDAY, 22 NOVEMBER 2022

OFFICER RECOMMENDATION

Moved Cr White, seconded Cr Nardi

That the minutes of the Works Committee meeting held on Tuesday, 22 November 2022, be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY)

9 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil.

10 REPORTS

Reports start on the next page

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.1 BUILDING MAINTENANCE & IMPROVEMENT PROGRAM

Report Reference Number	WCR-147
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works and Services Committee is requested to receive this report regarding the Town's Building Maintenance & Improvement Program.

EXECUTIVE SUMMARY

The Town has approximately \$37 million in building asset portfolio and 44 individual asset items relating to buildings. Considering this number the Town has allocated \$80,000 to the 2022/23 financial year for maintenance and upgrades.

BACKGROUND

The Town's last building condition assessments were undertaken in 2017, with most of the Town's assets in good condition, and only needing minor maintenance. Since then the allocation to maintenance of buildings annually has been below what was recommended within the asset management plan. The Building condition assessments will commence in March 2023, with a consultant chosen and confirmed to have the works complete by April 2023.

In addition to the maintenance program the Town is undertaking the upgrade of the Fremantle City Women's soccer club building upgrade. The project has an existing budget of \$920,000, with an additional \$200,000 approved by the Department of Local Government, Sport and Cultural Industries in December 2022.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995
Building Code of Australia 2005
Environment Protection Act 1994
Heritage Act 2004
and Regulations
Crown Lands Act 1989

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



POLICY IMPLICATIONS

Purchasing Policy 2.1.3

FINANCIAL IMPLICATIONS

Allocation of \$80,000 for the 2022/23 financial year for building maintenance and upgrades.

Fremantle City Women's soccer club building upgrade has a budget of \$900,000 in the 2022/23 financial year with \$20,000 spent in the 2021/22 financial year. At this state the project is 100% funded externally by the State Government (Department of Local Government, Sport and Cultural Industries), and the Club. The Town may look to contribute a portion of funding, if savings are achieved from the Wauhop Oval project in the 2022/23 financial year.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

Strategic Priority 1 – Social - A socially connected, inclusive and safe community.

1.2 Inviting open spaces, meeting places and recreational facilities

Strategic Priority 3 – Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces

3.2 Maintaining and enhancing the Town's character

3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
If buildings are not maintained they deteriorate and costs become more long term	Possible (3)	Minor (2)	Moderate (5-9)	SERVICE INTERRUPTION Medium term temporary interruption - backlog cleared by additional resources <1 week	Manage by updating asset management plans and maintenance budgets to avoid long term issues

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Likelihood						
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

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A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	10
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

COMMENT

With the condition assessment quotes being sent to market in December 2022, and the works planned to be completed by early 2023, this will flow into the five year capital building plan. Once the condition assessments are received, the priority list can be provided to the Works committee, proposed for April 2023.

Fremantle City Women's soccer club building upgrade additional funding of \$200,000 was approved by the Department in December 2022, taking the total project budget to \$920,000. The designs went to market for a construction contractor in November 2022, and a report going to Council in December 2022. Since the Council decision the Town have worked with the 'preferred' contractor, in an attempt to increase the contingency for the project and value engineer the project to get better value for money for the club.

CONCLUSION

The Town's building assets are a major component of its asset portfolio, meaning it is important to maintain our buildings to a suitable standard at all times. Considering the limited use of some of the Town's buildings they may get neglected, however the Town should be maintaining all assets to a suitable standard, so that the wider public and stakeholders can utilize them when required.

10.1 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 012802

OFFICER RECOMMENDATION:

Moved Cr McPhail, seconded Cr Nardi

That the Works Committee receive and note the Building maintenance and improvement report.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.2 CAPITAL WORKS PROGRESS REPORT

Report Reference Number	WCR-149
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works and Services Committee is requested to receive this report regarding the Town's Capital works program progress until February 2023.

EXECUTIVE SUMMARY

The Council's adopted 2022/23 budget consists of over \$2 million of capital renewal and upgrade projects. Consisting of four categories; Plant and Equipment, Furniture and Equipment, Buildings, and Infrastructure. Progress costing and comments are provided monthly to Council through the Council Concept forum and as part of the monthly Council reporting.

BACKGROUND

Following the adoption of the budget, the Officers have planned out the 2022/23 capital works program for the financial year ahead. Particular works required early procurement due to seasonal conditions, such as the Wauhop Oval resurfacing project which needed to commence in November 2022. All other major capital projects are planned to be completed by February 2023, with all procurement completed and contractors commissioned.

CONSULTATION

Internal consultation with impacted Officers, including the Executive Management Team.

STATUTORY ENVIRONMENT

Local Government (Functions and General) Regulations 1996 – (11)

Require that tenders be publicly invited for such contracts where the estimated cost of providing the total service is expected to be, more or worth more, than \$250,000.

POLICY IMPLICATIONS

Purchasing Policy 2.1.3

FINANCIAL IMPLICATIONS

The Capital works renewal and upgrade program is worth over \$2 million, with costs tracking on budget for all projects to date and no over expenditure expected.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

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Strategic Priority 3 – Built Environment – Accessible, well planned built landscapes which are in balance with the Town’s unique heritage and open spaces

3.3 Plan and maintain the Town’s assets to ensure they are accessible, inviting and well connected

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Individual quotes will need to be sought for minor works, delaying works and compromising capital works completion within financial year.	Unlikely (2)	Minor (2)	Low (1-4)	FINANCIAL IMPACT \$250,001 - \$1,000,000	Manage by undertaking procurement early in the financial year to ensure works can be completed.

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	5
Does this item need to be added to the Town’s Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

COMMENT

Major Capital works projects timing and information is provided below:

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Description	Current Budget	Actual spend	Anticipated Start Date	Anticipated Completion Date
Buildings - Specialised - Capex - Renewal - Unclassified Property	\$80,000	\$9,291	Jan-23	Apr-23
Buildings - Specialised - Capex - Fremantle Women's Football Club	\$690,000	\$65,830	Jan-23	Jun-23
Infrastructure - Parks & Ovals - Playground - Various Upgrades	\$30,000	\$0	Nov-22	May-23
Infrastructure - Parks & Ovals - Playgrounds - Nature Playground	\$120,000	\$124,960	May-22	Oct-22
Infrastructure - Parks & Ovals - Retic Upgrades	\$50,000	\$8,736	Nov-22	May-23
Infrastructure - Parks & Ovals - Retic Controllers	\$32,000	\$0	Nov-22	May-23
Infrastructure - Parks & Ovals - Turf - Wauhop Oval	\$150,000	\$76,443	Nov-22	Mar-23
Capex - Tricolore - Bbq Replacement	\$10,000	\$0	Nov-22	Jan-23
Capex - Bench Seats - Various Locations	\$15,000	\$14,609	Oct-22	Dec-22
Infrastructure - Parks & Ovals - Ancillary - Drink Fountains	\$10,000	\$9,997	Nov-22	Jan-23
Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$15,000	\$0	Nov-22	Mar-23
Capex - Drainage Rationalisation - Foreshore	\$100,000	\$650	Oct-22	Mar-23
Infrastructure - Roads - Renewal - Marmion St - East St	\$361,127	\$320,447	Nov-22	Dec-22
Infrastructure - Footpaths - Renewal - Canning Hwy (Fortescue - Irwin)	\$66,000	\$1,700	Feb-23	Feb-23
Infrastructure - Footpaths - Renewal - Canning Hwy (Irwin - Oakover)	\$80,000	\$6,980	Feb-23	Feb-23
Infrastructure - Footpaths - Renewal - Petra St (View Tce - Preston Point Rd)	\$68,000	\$5,252	Jan-23	Feb-23
Infrastructure - Footpaths - Renewal - George St (East St - Glyde St)	\$36,000	\$28,000	Nov-22	Nov-22
	\$1,913,127	\$672,895		

CONCLUSION

With the early adoption of the 2022/23 budget this allows Officers to begin procurement for major projects, which will see most of the major projects completed before December 2022. Further explanation of the major project as below:

- Marmion Street resurfacing, works commenced on Monday 14th November 2022. All major works will be completed within two weeks, with only the line marking outstanding which is undertaken by Main Roads WA.
- Two concrete footpath projects on Canning Highway have been pushed back to February 2023, with all works planned to be completed by March 2023.
- The George Street asphalt footpath project commenced on Monday 7 November, all works completed before December 2023.
- The Petra Street asphalt footpath project commenced in January 2022, with all works completed by February 2023.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



- Wauhop Oval resurfacing, works commenced on Monday 14th November 2022, with the grow in period going well up until February 2023. The plan is to allow clubs to use the grounds in March 2023, pending contractor practical completion of works.

10.2 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 022802

OFFICER RECOMMENDATION:

Moved Cr Nardi, seconded Cr Collinson

That the Works Committee receive and note the Capital Works Program.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.3 ENGINEERING MAINTENANCE ITEMS

Report Reference Number	WCR-152
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works and Services Committee is requested to receive this report regarding Engineering Maintenance items.

EXECUTIVE SUMMARY

Engineering maintenance items within the Town are generally reactive and dealt with by the Towns engineering field officers or contractors. With the highest risk asset the Town has footpaths, the Town have implemented an annual footpath inspection program which a consultant investigates and rates all of the Towns footpath network. The inspection will be undertaken in January and February every year, with the condition of the footpaths the basis for the following years budget.

BACKGROUND

The Towns Engineering maintenance budget is approximately \$300,000 annually, and accounts for two of the Towns external work force. Although the workforce is small the importance on the department is high, with footpaths and roads some of the Towns high risk assets. One of the highest cost materials and contracts item within the engineering maintenance budget is street sweeping (E12215) \$89,917, which the contractor sweeps all of the streets and car parks once per month.

The Towns also have several bus shelters under its care and control, which the Public Transport Authority (PTA) are looking to upgrade all stops to be to the relevant standard.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Purchasing Policy 2.1.3

FINANCIAL IMPLICATIONS

The Towns Engineering maintenance budget is approximately \$300,000 for the 2022/23 financial year.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

Strategic Priority 3 – Built Environment – Accessible, well planned built landscapes which are in balance with the Town’s unique heritage and open spaces

3.3 Plan and maintain the Town’s assets to ensure they are accessible, inviting and well connected

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
High risk items like footpath repairs are left and public liability claims increase	Possible (3)	Moderate (3)	Moderate (5-9)	REPUTATIONAL Substantiated, low impact, low news item	Manage by making sure assets are maintained and repaired in a timely manner

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	11
Does this item need to be added to the Town’s Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



COMMENT

With the purchasing of a concrete grinding machine in August 2022, the Town is now undertaking footpath grinding works at least four days per month. This way the minor footpath defects that can be ground down, can be fixed urgently, and the Town does not need to wait for a contractor or hiring a machine.

Minor drainage maintenance works are planned to be undertaken along Riverside Road, adjacent to Leeuwin boat ramp, with the goal to improve drainage in the area. The issue with all drainage along Riverside Road is that the levels are not enough to get the water to the river outlets. More investigation needs to be done before works can commence.

The bus stop removals undertaken by the PTA are awaiting replacement and pricing, for particular stops that are highly used. There has been no update from the PTA on when shelters will be reinstated.

CONCLUSION

With Engineering assets being highly visible and high risk to the Town it is important that these assets are maintained to a high standard. The external work crew for engineering maintenance are proactive when queries or complaints are received, this includes assisting in the mitigation of trip hazards within the Towns footpath network which we are progressing with each month.

10.3 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 032802

OFFICER RECOMMENDATION:

Moved Cr White, seconded Cr Donovan

That the Works Committee receive and note the Engineering Maintenance report.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.4 PARKS & GARDENS

Report Reference Number	WCR-155
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works Committee is requested to receive this report regarding the Town's Parks and Gardens.

EXECUTIVE SUMMARY

The Towns Parks, Ovals and reserves asset portfolio has an estimated value of approximately \$8 million, excluding non-depreciable assets (passive parks, sports fields and natural areas). The majority of its external work force are based within the parks and gardens team, maintaining the Towns parks and gardens on a schedule program which runs fortnightly. In addition to the maintenance, capital projects within parks account for approximately \$400,000 for the financial year 2022/23.

BACKGROUND

The Towns parks and gardens are the most visible asset to its residents and stakeholders, meaning that the maintenance of these areas is important in keeping the Town looking proactive and mindful of its stakeholders values in relation to the environment.

In the 2022/23 financial year the Town have six major parks and gardens related projects as below:

- Wauhop Park resurfacing.
- Urban Canopy tree planting.
- Niergarup track.
- Street tree planting.
- Sports Ovals maintenance.
- Gourley Park upgrade.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995
Environment Protection and Biodiversity Conservation Act 1999

POLICY IMPLICATIONS

Purchasing Policy 2.1.3

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



FINANCIAL IMPLICATIONS

Capital projects of approximately \$400,000 for the 2022/23 financial year

Operating costs of approximately \$600,000 for the 2022/23 financial year

STRATEGIC IMPLICATIONS

Strategic Priority 1 – Social - A socially connected, inclusive and safe community.

1.2 Inviting open spaces, meeting places and recreational facilities

Strategic Priority 3 – Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces

3.2 Maintaining and enhancing the Town's character

Strategic Priority 4 – Natural Environment - Maintaining and enhancing our River foreshore and other green, open spaces with a focus on environmental sustainability and community amenity

4.1 Conserve, maintain and enhance the Town's open spaces

4.2 Enhance environmental values and sustainable natural resource use

4.3 Acknowledge the change in our climate and understand the impact of those changes.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Parks become degraded and look poor	Possible (3)	Moderate (3)	Moderate (5-9)	REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile	Manage by making sure out maintenance standards are high and checked by senior staff.

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



RISK RATING

Risk Rating	11
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

COMMENT

The maintenance and upgrade of the Towns parks is very important as it is an amenity that is seen and used daily by residents and stakeholders. The Towns major maintenance works and projects are listed below with relevant timeframes:

- Wauhop Park resurfacing – revised scope works commenced Monday 14 November. All major works was completed in December 2022, with the maintenance grow in period ongoing until March 2023 with the contractor. As of February 2023 the grass was taking well and had 95% coverage on the ground. It is anticipated the grounds can be open in March 2023 for use by the soccer club.
- Urban Canopy tree planting completed, planted 249 of the urban canopy trees in 2022/23. 100 Street and verge trees planted, with all planting completed, with watering commenced in November 2022.
- Niergarup track zone 1 planting complete, part of zone 2 planted, and weed control completed in zone 2 in September 2022. Areas assessed in December 2022, with more weeding to be undertaken in March 2023. Approximately 100 metres of the limestone path from Merv Cowan Reserve heading north was removed and reinstated, with new limestone and a smoother compacted surface.
- Sports ovals maintenance – Over the December period reticulation issues within Henry Jeffery and Preston Point, meant that the grass condition deteriorated to an unacceptable level. These issues were fixed and the grass is recovering, with longer watering times until it is back to an acceptable level. Covering the cricket pitch on Henry Jeffery is booked in for the week of 20 March 2023, as agreed with the clubs. Including some turf repairs around the grounds where required. The clubs have given one week where the Town can undertake any major maintenance works before the junior football club want to use the ground.
- Retic Controllers – Prices being sought, prices are an issue, with initial quotes coming in 25% higher than first anticipated. All works to be completed by May 2023.
- Gourley Park upgrade – The new drink fountain was installed in December 2022, and the BBQ in February 2023.

CONCLUSION

As works in parks and gardens is generally seasonal in terms of tree planting and recovery, most of the capital works relating to parks and gardens is undertaken in the winter months between July and September. In addition to the capital projects the Towns external work force work on a fortnightly maintenance schedule to maintain the Towns parks and gardens.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.4 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 042802

OFFICER RECOMMENDATION:

Moved Cr Nardi, seconded Cr McPhail

That the Works Committee receive and note the Parks and Gardens report.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.5 RISK & HAZARDS

Report Reference Number	WCR-157
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works Committee is requested to receive this report regarding Risk & Hazards and OHS/WH matters.

EXECUTIVE SUMMARY

As there are no items to report on these matters for this month, items may be raised during the meeting.

BACKGROUND

Risk & Hazards and OHS/WH matters are important for the Town, as reporting and mitigating risk is a key component on reducing the Towns public liability. If done correctly the Town, residents and other stakeholders will benefit from a safe Town of limited risks and hazards.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Work Health and Safety Act 2020

POLICY IMPLICATIONS

Policy 2.2 Risk Management

FINANCIAL IMPLICATIONS

No direct costs associated with this item, however the Towns insurance policies may be impacted indirectly.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

Strategic Priority 5 – A proactive, approachable Council which values community consultation, transparency and accountability

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
If risks are not identified then hazards can become worse, and the impact can sometimes be fatal	Unlikely (2)	Major (4)	Moderate (5-9)	REPUTATIONAL Substantiated, public embarrassment, high impact, high news profile, third party actions	Manage by identifying risks and mitigating them early

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	11
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

COMMENT

As no items for this month, this section will be filled as required in coming meetings.

CONCLUSION

Risk & Hazards and OHS/WHs are items that are important to the Town as its reputation can be damaged and the financial implications can be high if the severity of incidents is serious. It is the Town's responsibility to mitigate these risks and identify hazards, in trying to prevent serious incidents.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



The Towns risk register has recently been migrated to SharePoint, making it easier for staff members to use and get automatic reminders of when risks are to be reviewed.

10.5 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 052802

OFFICER RECOMMENDATION:

Moved Cr Nardi, seconded Cr White

That the Works Committee receive and note the Risk & Hazards and OHS/WHS report.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



10.6 STRATEGIC PROJECTS

Report Reference Number	WCR-159
Prepared by	Nicholas King
Supervised by	Gary Tuffin
Meeting date	Tuesday, 28 February 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The Works and Services Committee is requested to receive this report regarding the Town's Strategic Projects.

EXECUTIVE SUMMARY

The Town has several strategic projects which align with its Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan. Four key projects have been identified and will be updated within this report, being:

- Implementation of Works Review
- Implementation of Integrated Traffic Management Plan
- Implementation of Foreshore Management Plan
- Implementation of Asset Management Plan

BACKGROUND

The four key strategic projects have varied background information, with relevant information as below.

Implementation of Works Review

Works review undertaken by GFG Consulting in early 2020, with the report finalised in March 2020. 66 individual recommendations were put forward within the report to increase efficiencies in the Operations Department, and create greater transparency.

Implementation of Integrated Traffic Management Plan

The Integrated Traffic Management Plan was undertaken by Cardno in 2020, with the final report finalised in April 2021. With over 100 individual recommendations put forward, the Officers have broken the recommendations into three categories: Parking, Traffic and Active Transport. Which an implementation plan has been created to target recommendations in the next five years.

Implementation of Foreshore Management Plan

The Town commissioned Ecoscape in 2015 to undertake a foreshore management plan, which put forward a 10 year asset maintenance priority plan. This plan has been used as the basis for subsequent foreshore management documents, including the River wall 10 year priority plan which was undertaken by MP Rogers in early 2022, with a first draft presented at the works committee in August 2022.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



Implementation of Asset Management Plan

The Town has many asset categories, with asset management plans in place for Buildings, Drainage, Footpaths, Parks, Plant and Equipment, and Roads. Best practice is to review these plans annually if not bi-annually, with the most recent review undertaken in late 2021. Asset conditions are not reviewed annually for all categories, however for high risk assets such as footpaths an annual inspection has been put in place to identify and mitigate hazards.

CONSULTATION

All strategic projects have had varied levels of consultation, including:

Implementation of Works Review

Finalised report went to Council informally upon completion, with updates provided to Council in late 2021 at the Council Concept Forum.

Implementation of Integrated Traffic Management Plan

The finalised report was presented to Council at the Council Concept Forum in mid-2021. A traffic survey of the Plympton ward was undertaken in February 2023, which this information will be provided to Council in March 2023.

Implementation of Foreshore Management Plan

Different iterations have been presented to Council both formally and informally since the 2015 plan, however the updated condition assessment and plan has not been presented to Council as of yet.

Implementation of Asset Management Plan

The asset management plans have not been presented to Council as of yet. With updated documents to be presented to an upcoming Council Concept Forum.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Purchasing Policy 2.1.3

FINANCIAL IMPLICATIONS

The four strategic projects have an impact on the Town's long term financial plan and the current 2022/23 financial year budget.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

Strategic Priority 3 – Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces

3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
If strategic plans are not updated or maintained the long term financial plan may be adversely impacted	Possible (3)	Minor (2)	Low (1-4)	FINANCIAL IMPACT \$50,000 - \$250,000	Manage by annually reviewing strategic projects to make sure we are aligning with the plans and long term financial planning

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Nil

COMMENT

Updates on the individual projects are as below:

Implementation of Works Review

The Operations review is reviewed monthly by the CEO and EMTS, with the recommendations commented on and updated if completed. To date of the 66 recommendations the status is below for each:

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



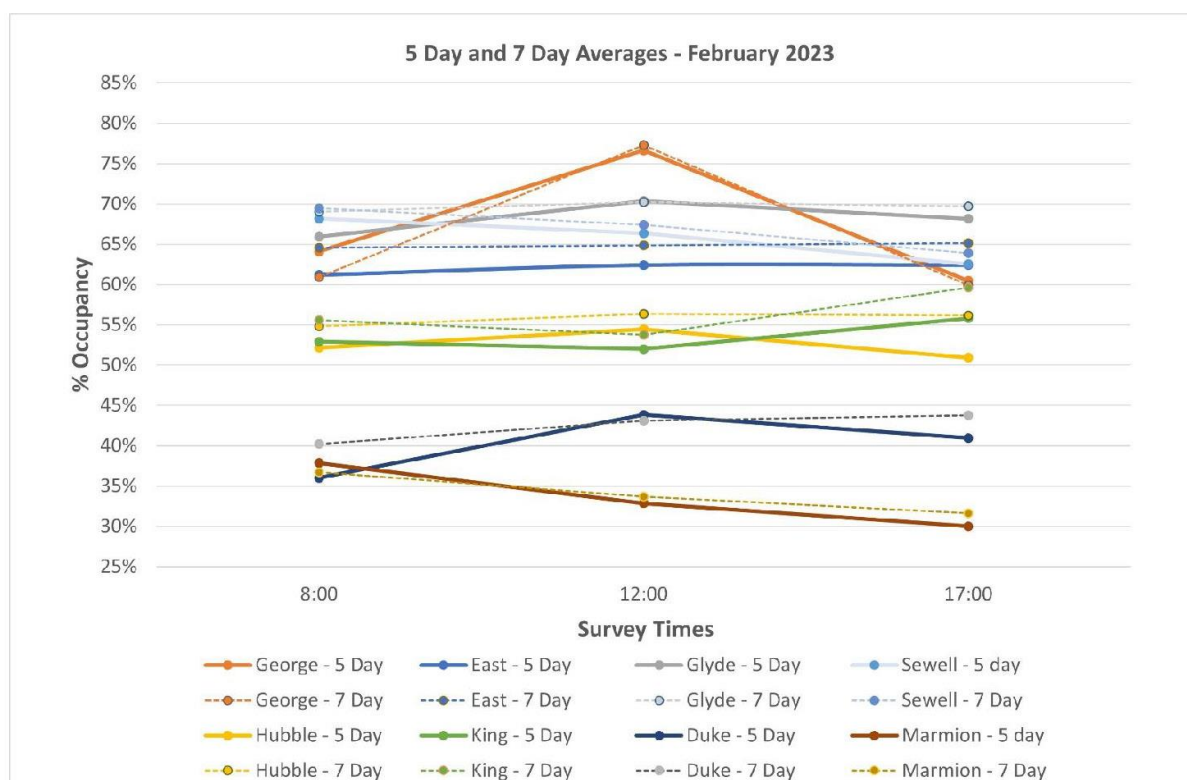
Status	66	%
Ongoing	40	61%
Completed	15	23%
No Action	11	17%

Implementation of Integrated Traffic Management Plan

Following the plan being presented to Council in mid 2021, the Officers set out an implementation plan with the relevant implementation year and comments from relevant managers. With some recommendations needing further investigation, it is proposed that within the 2022/23 budget, minor projects are concentrated on, with a budget allocation of \$60,000 for this financial year.

The Town has undertaken an additional traffic survey in February 2023, which will give a better idea of the parking capacity and usage within the Plympton ward.

As can be seen below the average capacities from the survey undertaken in February 2023.

Implementation of Foreshore Management Plan

The updated condition assessment and five year plan outlines the Towns capital upgrade program moving forward. Within the 2022/23 financial year the Council has allocated approximately \$250,000 towards river wall upgrades, including a contribution of \$75,000 from the DBCA.

Works were completed on two sites in November 2022, Swan yacht club works to fix the wall and adjacent footpath, and the section of wall adjacent to Pier Street which the footpath was subsiding. Both sections of wall were fixed and the adjacent footpaths replaced by November 2022.

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



More designs are being undertaken by the consultant to work on the next section of wall works, with the wall near the Dome café the next proposed site in need of repair.

Implementation of Asset Management Plan

All Asset management plans were reviewed in late 2021, however condition assessments were only undertaken for Footpaths and Roads being too high risk assets. In the existing financial year a building condition assessment will be undertaken for all buildings the Town owns or maintains, in addition to the annual playground inspections undertaken near December every year.

CONCLUSION

The Towns strategic projects are vital in capturing and updating the Towns assets and priorities in aligning with its long term financial plan. It is important that the Town review these projects regularly to make sure our annual capital program and maintenance budgets are aligning with the long term plans.

10.6 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 062802

OFFICER RECOMMENDATION:

Moved Cr Donovan, seconded Cr Nardi

That the Works Committee receive and note the strategic projects update.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Nil

MINUTES OF WORKS COMMITTEE MEETING TUESDAY, 28 FEBRUARY 2023



11 MATTERS BEHIND CLOSED DOORS

Nil.

12 CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 7.22pm.

*I hereby certify that the Minutes of the ordinary meeting of the **Works Committee** of the Town of East Fremantle, held on **28 February 2023**, Minute Book reference **1. to 11.** were confirmed at the meeting of the Committee on*

.....

Presiding Member

12.2 AUDIT COMMITTEE REPORT

Report Reference Number	OCR-1893
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. Audit Committee Minutes 1 March 2023

PURPOSE

To

- submit the minutes of the Audit Committee for receipt by Council
- consider the Committee's recommendations in relation to
 - Financial Management Review and Audit Reg 17 Review
 - Compliance Audit Return 2022
 - Integrity Framework

EXECUTIVE SUMMARY

The Committee, at its meeting on 1 March 2023, considered matters relating to its terms of reference with three items referred to Council for consideration.

BACKGROUND

Nil.

CONSULTATION

Audit Committee

STATUTORY ENVIRONMENT

Part 7 of the Local Government Act 1995 deals with the audit of the financial accounts of local governments including the conduct of audits. Division 1A deals with Audit Committees.

The Department of Local Government, Sport and Cultural Industries has published Operational Guideline Number 09 – The appointment, function and responsibilities of Audit Committees.

Section 5.41 of the Local Government Act 1995 details the functions of the CEO.

Regulation of the Local Government (Financial Management) Regulations 1996 details the CEOs duties as to the financial management of the local government.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

N/A

SITE INSPECTION

N/A

COMMENT

Nil.

CONCLUSION

The unconfirmed minutes of the Audit Committee are now presented to Council for receipt and recommendations relating to:

- Financial Management Review and Audit Reg 17 Review
- Compliance Audit Return 2022
- Integrity Framework

submitted for elected member endorsement.

12.2.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

OFFICER RECOMMENDATION:

That the Minutes of the Audit Committee Meeting held on 1 March 2023 be received.

12.2.2 COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

COMMITTEE RECOMMENDATION

That:

1. **Council receive the consolidated report from the Chief Executive Officer on the appropriateness and effectiveness of the Town's financial managements systems, risk management, internal controls and legislative compliance systems and procedures as required by Regulation 5 (2)(c) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*.**
2. **the Improvement Register be incorporated into a Status Report for ongoing review and monitoring.)**

12.2.3 COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

COMMITTEE RECOMMENDATION

That Council adopt the 2022 Compliance Audit Return as contained within the Audit Committee meeting minutes of 1 March 2023, for submission to the Department of Local Government, Sport & Cultural Industries by 31 March 2023.

12.2.4 COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

COMMITTEE RECOMMENDATION

That Council adopt the Town of East Fremantle Integrity Framework as contained within the Audit Committee meeting minutes of 1 March 2023.

REPORT ATTACHMENTS

Attachments start on the next page



MINUTES

Audit Committee Minutes **Wednesday, 1 March 2023 6:00:00 PM**

Disclaimer

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 I) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

Copyright

The Town wishes to advise that any plans or documents contained within the Minutes may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction. The Town wishes to advise that any plans or documents contained within this Agenda may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction.

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12	CLOSURE OF MEETING	255

MINUTES

1 DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS

The Presiding Member opened the meeting at 6.03pm. He thanked Russell Barnes and Tanya Browning from Moore Australia and Michelle Lai from the Office of the Auditor General for attending the meeting.

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."

3 RECORD OF ATTENDANCE

The following members were in attendance:

Cr T Natale	Presiding Member
Mayor J O'Neill	
Cr A McPhail	
Cr K Donovan	
Cr A White	
Cr M Wilson	
Mr B Arnold	Independent Committee Member

The following staff were in attendance:

Mr Gary Tuffin	Chief Executive Officer
Mr Peter Kocian	Executive Manager, Corporate Services
Mr Phil Garoni	Manager, Finance
Mrs Bron Browning	Minute Secretary

Michelle Lai, Office of the Auditor General, Russell Barnes and Tanya Browning, Moore Australia were in attendance.

4 MEMORANDUM OF OUTSTANDING BUSINESS

Nil.

5 DISCLOSURES OF INTEREST

Nil.

6 PUBLIC QUESTION TIME

Nil.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



7 PRESENTATIONS/DEPUTATIONS

7.1 PROCEDURAL MOTION

Moved Mayor O'Neill, seconded Cr White
That the order of business be changed to allow the Office of the Auditor General and Moore Australia to provide their updates under reports 10.1 and 10.2.

(CARRIED UNANIMOUSLY)

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

8.1 AUDIT COMMITTEE WEDNESDAY, 2 NOVEMBER 2022

OFFICER RECOMMENDATION

Moved Mayor O'Neill, seconded Cr McPhail
That the minutes of the Audit Committee meeting held on Wednesday, 2 November 2022 be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY)

9 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil

10 REPORTS

Reports start on the next page

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.1 AUDIT REPORT AND ANNUAL MEETING WITH AUDITORS

Report Reference Number	ACR-406
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Wednesday, 1 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Audited Annual Financial Report for the Year Ended 30 June 2022 (Signed and Stamped)
2. Independent Auditors Report 2022
3. **Management Letter A – Financial Audit (Confidential)**
4. **Management Letter B – Information Systems Audit (Confidential)**

PURPOSE

The purpose of this report is for the Audit Committee to receive the Audited Annual Financial Report for the year ended 30 June 2022.

The Audit Committee is being requested to note that representatives from the Office of the Auditor General will be attending the March Meeting.

EXECUTIVE SUMMARY

Section 6.4 of the Local Government Act 1995 requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the Local Government (Financial Management) Regulations 1996. Local Governments are required to submit the annual financial report to its auditor by the 30 September.

The Town has requested attendance by the Office of the Auditor General to this meeting. This presents an opportunity for the Committee to meet with the Auditors and discuss any matters relating to the external audit.

BACKGROUND

The 2021/22 audit timeline included field work from the 3 October to 28 October 2022. An exit meeting was held on the 23 November 2022, at which time the Chief Executive Officer signed the financial statements and the representation letter. The Auditor's Opinion was subsequently issued on 28 November 2022.

Part 7 of the Local Government Act 1995 deals with matters specific to the conduct of local government audit. Section 7.12A requires that a local government do the following amongst other things:

- Examine the audit report;
- Determine if any matters raised by the audit report, require action to be taken;
- Ensure that appropriate action is taken in respect of those matters;
- Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters;
- Provide a copy of that report to the Minister within 3 months after the audit report is received by the local government; and
- Within 14 days after a local government gives a report to the Minister, the CEO must publish a copy of the report on the local government's official website.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



CONSULTATION

Office of the Auditor General

STATUTORY ENVIRONMENT

Part 7 of the Local Government Act 1995 and the Local Government (Audit) Regulations 1996 applies to audit in local government.

After the annual financial report has been audited, the CEO is to sign and append to the report a declaration. A copy of the annual financial report is then to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

POLICY IMPLICATIONS

The Department of Local Government has published Operational Guideline No. 9 Audit in Local Government that covers the appointment, functions and responsibilities of Audit Committees.

FINANCIAL IMPLICATIONS

The Town accrued expenditure of \$48,000 (Ex GST) in audit fees for 2021/22, being the indicative audit fee previously advised. The 2018/19 Audit Fee, being the first year of audit under OAG, was \$40,184.

STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That the Town receives a qualified audit report	Possible (3)	Moderate (3)	Moderate (5-9)	Reputation/Compliance	Control through robust internal controls and staff development

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable

COMMENT

The Annual Financial Report of the Town of East Fremantle for the financial year ended 30 June 2022 is based on proper accounts and records to fairly present the financial position of the Town of East Fremantle at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent they are not inconsistent with the Act, the Australian Accounting Standards.

Management Letters

Two management letters are presented under confidential cover. The findings from the Information Systems Audit were presented to the Audit Committee of 2nd November 2022. Therefore, these are not discussed further in this report.

The finding regarding the fair value of infrastructure assets will be a common finding for all local governments that haven't performed a full revaluation of assets for the 21/22 FY. Essentially, OAG have observed price indices for the construction market which indicate that the cost of construction has increased, and therefore the fair value of assets may have been impacted. They are requesting local governments undertake additional steps to assess whether prevailing market factors may indicate that the fair value of assets are likely to have been impacted to a material extent. Attention is drawn to Management's comment in the letter.

CONCLUSION

The Audit Committee is requested to receive the Audited Annual Financial Report for the year ended 30 June 2022.

Representatives from the Office of the Auditor General will be invited to meet with the Audit Committee and there will be an opportunity to discuss the contents of the Annual Financial Report and Auditors Report.

10.1 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 010103

OFFICER RECOMMENDATION

Moved Cr McPhail, seconded Mayor O'Neill

That the Audit Committee:

1. receive the Annual Financial Report for the Year Ended 30 June 2022, inclusive of the Independent Auditor's Report.
2. note that Council received the Annual Financial Report inclusive of the Independent Audit Report at its Ordinary Meeting of 13 December 2022, and a copy of the Annual Financial Report was submitted to the Department Chief Executive Officer on the 14 December 2022.

(CARRIED UNANIMOUSLY)

NB: Michelle Lai, Office of Auditor General spoke to the Annual Financial report and discussed the findings with Elected Members.

Elected Members thanked Peter Kocian and his team for their efforts during the audit process.

REPORT ATTACHMENTS

Attachments start on the next page

**TOWN OF EAST FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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The Town of East Fremantle conducts the operations of a local government with the following community vision:

Inclusive community, balancing growth and lifestyle.

Principal place of business:
135 Canning Highway
East Fremantle 6158

**TOWN OF EAST FREMANTLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Town of East Fremantle for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Town of East Fremantle at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 23rd day of November 2022



Chief Executive Officer

Mr. Gary Tuffin

Name of Chief Executive Officer

Attachment 1

TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	25(a),2(a)	8,302,387	8,289,211	7,988,354
Operating grants, subsidies and contributions	2(a)	1,082,054	984,759	1,167,731
Fees and charges	24(c),2(a)	1,382,038	1,328,630	1,333,141
Interest earnings	2(a)	72,311	105,000	49,133
Other revenue	2(a)	215,971	165,689	92,210
		11,054,761	10,873,289	10,630,569
Expenses				
Employee costs		(4,436,672)	(4,429,855)	(4,059,144)
Materials and contracts		(3,510,439)	(3,893,041)	(3,748,551)
Utility charges		(255,191)	(287,750)	(318,407)
Depreciation	9(a)	(2,071,668)	(2,571,177)	(2,513,795)
Finance costs	2(b)	(14,220)	(22,500)	(19,150)
Insurance		(197,780)	(215,216)	(187,201)
Other expenditure	2(b)	(798,313)	(775,034)	(692,904)
		(11,284,283)	(12,194,573)	(11,539,152)
		(229,522)	(1,321,284)	(908,583)
Capital grants, subsidies and contributions	2(a)	1,156,549	10,317,662	180,505
Profit on asset disposals	9(b)	32,651	148,940	1,430
Loss on asset disposals	9(b)	(4,738)	0	(80,927)
Fair value adjustments to financial assets at fair value through profit or loss	4	3,997	0	2,586
Share of net profit of associate accounted for using the equity method	20(b)	(47,410)	0	324,767
		1,141,049	10,466,602	428,361
Net result for the period	24(b)	911,527	9,145,318	(480,222)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	1,285,323	0	(9,702,402)
Share of comprehensive income of associates and joint ventures accounted for using the equity method		0	0	10,468
Total other comprehensive income for the period	15	1,285,323	0	(9,691,934)
Total comprehensive income for the period		2,196,850	9,145,318	(10,172,156)

This statement is to be read in conjunction with the accompanying notes.

| 3

Attachment 1

**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,067,665	3,711,886
Trade and other receivables	5	252,401	294,462
Other assets	6	52,099	61,327
Assets classified as held for sale	6	1,442,619	0
TOTAL CURRENT ASSETS		8,814,784	4,067,675
NON-CURRENT ASSETS			
Trade and other receivables	5	95,847	64,586
Other financial assets	4	77,804	73,807
Investment in associate	20(a)	1,382,443	1,429,853
Property, plant and equipment	7	31,855,046	32,347,125
Infrastructure	8	38,970,743	38,921,827
Right-of-use assets	10(a)	238,311	276,841
TOTAL NON-CURRENT ASSETS		72,620,194	73,114,039
TOTAL ASSETS		81,434,978	77,181,714
CURRENT LIABILITIES			
Trade and other payables	11	1,854,813	1,192,841
Other liabilities	12	1,801,616	328,153
Lease liabilities	10(b)	38,617	37,499
Borrowings	13	98,204	104,343
Employee related provisions	14	718,704	667,795
TOTAL CURRENT LIABILITIES		4,511,954	2,330,631
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	216,187	253,765
Borrowings	13	99,537	174,953
Employee related provisions	14	83,117	95,032
TOTAL NON-CURRENT LIABILITIES		398,841	523,750
TOTAL LIABILITIES		4,910,795	2,854,381
NET ASSETS		76,524,183	74,327,333
EQUITY			
Retained surplus		33,211,629	33,798,518
Reserve accounts	28	2,484,209	985,793
Revaluation surplus	15	40,828,345	39,543,022
TOTAL EQUITY		76,524,183	74,327,333

This statement is to be read in conjunction with the accompanying notes.

**TOWN OF EAST FREMANTLE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		34,273,282	991,251	49,234,956	84,499,489
Comprehensive income for the period					
Net result for the period		(480,222)	0	0	(480,222)
Other comprehensive income for the period	15	0	0	(9,691,934)	(9,691,934)
Total comprehensive income for the period		(480,222)	0	(9,691,934)	(10,172,156)
Transfers from reserves	28	746,331	(746,331)	0	0
Transfers to reserves	28	(740,873)	740,873	0	0
Balance as at 30 June 2021		33,798,518	985,793	39,543,022	74,327,333
Comprehensive income for the period					
Net result for the period		911,527	0	0	911,527
Other comprehensive income for the period	15	0	0	1,285,323	1,285,323
Total comprehensive income for the period		911,527	0	1,285,323	2,196,850
Transfers from reserves	28	43,720	(43,720)	0	0
Transfers to reserves	28	(1,542,136)	1,542,136	0	0
Balance as at 30 June 2022		33,211,629	2,484,209	40,828,345	76,524,183

This statement is to be read in conjunction with the accompanying notes.

**TOWN OF EAST FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		8,360,130	8,289,211	8,156,430
Operating grants, subsidies and contributions		1,085,066	962,573	1,236,629
Fees and charges		1,729,304	1,328,630	1,509,586
Interest received		72,311	105,000	49,044
Goods and services tax received		504,668	223,354	812,511
Other revenue		237,520	165,689	89,688
		11,988,999	11,074,457	11,853,888
Payments				
Employee costs		(4,402,142)	(4,429,855)	(4,106,243)
Materials and contracts		(3,391,069)	(3,893,041)	(5,308,750)
Utility charges		(255,191)	(287,750)	(318,407)
Finance costs		(14,220)	(22,500)	(19,150)
Insurance paid		(197,780)	(215,216)	(187,201)
Goods and services tax paid		(342,582)	(223,354)	(138,290)
Other expenditure		(770,984)	(775,034)	(692,904)
		(9,373,968)	(9,846,750)	(10,770,945)
Net cash provided by (used in) operating activities	16(b)	2,615,031	1,227,707	1,082,943
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(1,154,983)	(15,730,400)	(338,794)
Payments for construction of infrastructure	8(a)	(657,402)	(765,064)	(677,628)
Non-operating grants, subsidies and contributions		2,627,000	10,317,662	439,760
Proceeds from sale of property, plant & equipment	9(b)	66,788	240,660	18,855
Net cash provided by (used in) investing activities		881,403	(5,937,142)	(557,807)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(103,104)	(95,160)	(100,821)
Payments for principal portion of lease liabilities	27(d)	(37,551)	(45,000)	(29,367)
Proceeds from new borrowings	27(a)	0	5,000,000	0
Net cash provided by (used in) financing activities		(140,655)	4,859,840	(130,188)
Net increase (decrease) in cash held		3,355,779	150,405	394,948
Cash at beginning of year		3,711,886	3,818,502	3,316,938
Cash and cash equivalents at the end of the year	16(a)	7,067,665	3,968,907	3,711,886

This statement is to be read in conjunction with the accompanying notes.

**TOWN OF EAST FREMANTLE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	26(b)	893,093	689,520	226,870
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Operating grants, subsidies and contributions		1,082,054	984,759	1,167,731
Fees and charges		1,382,038	1,328,630	1,333,141
Interest earnings		72,311	105,000	49,133
Other revenue		215,971	165,689	92,210
Profit on asset disposals	9(b)	32,651	148,940	1,430
Fair value adjustments to financial assets at fair value through profit or loss		3,997	0	2,586
Share of net profit of associates and joint ventures accounted for using the equity method		(47,410)	0	324,767
		2,741,612	2,733,018	2,970,998
Expenditure from operating activities				
Employee costs		(4,436,672)	(4,429,855)	(4,059,144)
Materials and contracts		(3,510,439)	(3,893,041)	(3,748,551)
Utility charges		(255,191)	(287,750)	(318,407)
Depreciation		(2,071,668)	(2,571,177)	(2,513,795)
Finance costs		(14,220)	(22,500)	(19,150)
Insurance		(197,780)	(215,216)	(187,201)
Other expenditure		(798,313)	(775,034)	(692,904)
Loss on asset disposals	9(b)	(4,738)	0	(80,927)
Loss on revaluation of non-current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(11,289,021)	(12,194,573)	(11,620,079)
Non-cash amounts excluded from operating activities	26(a)	2,092,869	2,422,237	2,268,742
Amount attributable to operating activities		(6,454,540)	(7,039,318)	(6,380,339)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,156,549	10,317,662	180,505
Proceeds from disposal of assets	9(b)	66,788	240,660	18,855
Purchase of property, plant and equipment	7(a)	(1,154,983)	(15,730,400)	(338,794)
Purchase and construction of infrastructure	8(a)	(657,402)	(765,064)	(677,628)
		(589,048)	(5,937,142)	(817,062)
Amount attributable to investing activities		(589,048)	(5,937,142)	(817,062)
FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(103,104)	(95,160)	(100,821)
Proceeds from borrowings	27(a)	0	5,000,000	0
Payments for principal portion of lease liabilities	27(d)	(37,551)	(45,000)	(29,367)
Transfers to restricted assets (unspent grants)		0	0	(316,844)
Transfers to reserves (restricted assets)	28	(1,542,136)	(2,126,477)	(740,873)
Transfers from reserves (restricted assets)	28	43,720	1,264,366	746,331
Amount attributable to financing activities		(1,639,071)	3,997,729	(441,574)
Surplus/(deficit) before imposition of general rates		(7,789,566)	(8,289,211)	(7,412,105)
Total amount raised from general rates	25(a)	8,302,387	8,289,211	7,988,354
Surplus/(deficit) after imposition of general rates	26(b)	512,821	0	576,249

This statement is to be read in conjunction with the accompanying notes.

**TOWN OF EAST FREMANTLE
FOR THE YEAR ENDED 30 JUNE 2022
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**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease.

All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town to measure any vested improvements at zero cost. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Town controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Fees & Charges Mooring Pen Fees	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns limited repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns limited repayment of transaction on	On entry or at conclusion of hire

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	8,302,387	0	8,302,387
Operating grants, subsidies and contributions	1,082,054	0	0	0	1,082,054
Fees and charges	843,239	0	538,799	0	1,382,038
Interest earnings	0	0	52,143	20,168	72,311
Other revenue	78,982	0	137,009	0	215,971
Capital grants, subsidies and contributions	0	1,156,549	0	0	1,156,549
Total	2,004,255	1,156,549	9,030,338	20,168	12,211,310

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,988,354	0	7,988,354
Operating grants, subsidies and contributions	1,167,731	0	0	0	1,167,731
Fees and charges	1,009,464	0	323,677	0	1,333,141
Interest earnings	4	0	37,046	12,087	49,137
Other revenue	92,210	0	0	0	92,210
Capital grants, subsidies and contributions	0	180,505	0	0	180,505
Total	2,269,409	180,505	8,349,077	12,087	10,811,078

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Interest earnings			
Interest on reserve funds	7,323	10,000	3,706
Rates instalment and penalty interest (refer Note 25(c))	52,143	75,000	37,046
Other interest earnings	12,845	20,000	8,381
	72,311	105,000	49,133

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

	49,960	55,000	43,396
	49,960	55,000	43,396

Finance costs

Borrowings

27(a)

	7,148	14,500	11,172
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Lease liabilities

27(d)

	7,074	8,000	7,978
	14,220	22,500	19,150

Other expenditure

Sundry expenses

	798,313	775,034	682,904
	798,313	775,034	682,904

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	3,885,073	2,227,221
Term deposits	3,182,592	1,484,665
Total cash and cash equivalents	7,067,665	3,711,886
Held as		
- Unrestricted cash and cash equivalents	2,781,840	2,409,249
- Restricted cash - Contract Liabilities from Contracts with Customers	12 71,910	57,589
- Restricted cash - Grants for transfers for recognisable Non-Financial Assets	12 1,729,706	259,255
- Restricted cash and cash equivalents (Reserves)	16(a) 2,484,209	985,793
	7,067,665	3,711,886

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Details of restrictions on financial assets can be found at Note 16.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

2022	2021
\$	\$
77,804	73,807
77,804	73,807
77,804	73,807
77,804	73,807

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Town classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The Town classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Town has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

	Note	2022 \$	2021 \$
Current			
Rates receivable		76,390	162,223
Trade and other receivables		55,012	81,861
GST receivable		131,356	73,736
Allowance for credit losses of trade and other receivables	21(b)	(19,011)	(26,358)
Loan receivables - Clubs		3,000	3,000
Other receivables		5,654	0
		252,401	294,462
Non-current			
Pensioner's rates and ESL deferred		66,925	46,586
Loan receivables - Clubs		15,000	18,000
Other receivables		13,922	0
		95,847	64,586

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Town measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

6. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

	2022	2021
	\$	\$
Prepayments	45,768	37,041
Accrued income	6,331	24,286
	<u>52,099</u>	<u>61,327</u>
Non-current assets held for sale		
Land and Buildings - 128 George St	1,442,619	0
	<u>1,442,619</u>	<u>0</u>

Non-current assets held for sale

Land and Buildings - 128 George St

Land and buildings classified as held for sale

Council at its ordinary council meeting held on 21 June 2022 resolved to appoint a selling agent for the disposal of 128 and 128A George Street (Land and Buildings) by way of auction. The auction date was 13 August 2022.

In accordance with AASB5.20 and AASB5.37 an impairment loss of \$27,329 has been recognised on the re-measurement of the asset classified as held for sale, being the selling costs.

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 7 (b)(i).

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

Note	Land	Buildings - non-specialised - level 2	Buildings - non-specialised - Level 3	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Works in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	4,330,900	55,500	604,000	27,320,601	32,311,001	272,101	945,354	0	33,528,456
Additions	0	0	0	34,415	34,415	85,921	204,458	14,000	338,794
Disposals	0	0	0	(33,201)	(33,201)	(8,506)	(17,758)	0	(59,465)
Assets expensed to P+L	0	0	0	0	0	0	(38,887)	0	(38,887)
Depreciation	9(a)	(1,387)	(47,402)	(1,082,529)	(1,131,318)	(62,213)	(290,160)	0	(1,483,691)
Transfers					0		61,918	0	61,918
Balance at 30 June 2021	4,330,900	54,113	556,598	26,239,286	31,180,897	287,303	864,925	14,000	32,347,125
Comprises:									
Gross balance amount at 30 June 2021	4,330,900	55,500	604,000	27,321,815	32,312,215	390,263	1,369,999	14,000	34,086,477
Accumulated depreciation at 30 June 2021	0	(1,387)	(47,402)	(1,082,529)	(1,131,318)	(102,960)	(505,074)	0	(1,739,352)
Balance at 30 June 2021	4,330,900	54,113	556,598	26,239,286	31,180,897	287,303	864,925	14,000	32,347,125
Additions	0	0	0	20,607	20,607	13,324	129,876	991,176	1,154,983
Disposals	0	0	0	0	0	0	(38,875)	0	(38,875)
Revaluation increments / (decrements) transferred to revaluation surplus	1,268,100	17,223	0	0	1,285,323	0	0	0	1,285,323
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0	0
Tfr to Assets classified as held for sale	(1,400,000)	(69,949)	0	0	(1,469,949)	0	0	0	(1,469,949)
Impairment (losses) / reversals	0	0	0	0	0	0	0	0	0
Depreciation	9(a)	0	(1,387)	(1,085,272)	(1,134,062)	(73,917)	(215,582)	0	(1,423,561)
Transfers		0	0	0	0	0	0	0	0
Balance at 30 June 2022	4,199,000	0	509,195	25,174,621	29,882,816	226,710	740,344	1,005,176	31,855,046
Comprises:									
Gross balance amount at 30 June 2022	4,199,000	0	604,000	27,342,422	32,145,422	403,587	1,416,749	1,005,176	34,970,934
Accumulated depreciation at 30 June 2022	0	0	(94,805)	(2,167,801)	(2,262,606)	(176,877)	(676,405)	0	(3,115,888)
Balance at 30 June 2022	4,199,000	0	509,195	25,174,621	29,882,816	226,710	740,344	1,005,176	31,855,046

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent Registered Valuers	June 2022	Price per hectare / market borrowing rate.
Land	Level 3	Adjusted market approach using recent observable market data for similar urban fringe properties that are not cleared or developed/income approach using discount cash flow methodology.	Independent Registered Valuers	June 2022	Adjusted Price per hectare / market borrowing rate. Where there is no comparable sales or income approach to the land assets being valued, the default valuation approach is the Level 3 input, and reflects that the Town has departed from what is deemed to be no longer comparable rates and or values.
Buildings - non-specialised - level 2	Level 2	Market approach using recent observable market data for similar properties/income approach using discount cash flow methodology.	Independent Registered Valuers	June 2022	Improvements to land using construction costs and current condition, residual values and remaining useful life assessment.
Buildings - non-specialised - level 3	Level 3	Improvements to land (in-situ buildings) using cost approach of depreciated replacement cost.	Independent Registered Valuers	June 2020	Improvements to land (in-situ buildings) using construction costs and current condition, residual values and remaining useful life assessment.
Buildings - specialised	Level 3	Improvements to land (in-situ buildings) using cost approach of depreciated replacement cost.	Independent Registered Valuers	June 2020	Improvements to land (in-situ buildings) using construction costs and current condition, residual values and remaining useful life assessment.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements (Continued)

(ii) Fair value measurements using significant unobservable inputs (Level 3)

For the 2021/22 financial year, the Town reviewed its fair value approach for all land assets. Land assets which are all either public purpose or park & recreation zoned land assets are very rarely traded or sold so there is limited direct market comparable sales evidence. Consistent with the approach of the Landgate Asset Section in WA, when valuing similar types of non-market or traded land assets urban fringe land assets that are typically large parcels of englobo land areas that are not cleared or developed are considered. This information is then used as the typical base rate per hectare or square meter and then adjusted to reflect the specific locality of the land being valued along with its use as cleared public open space or recreation land.

In the case of specific land parcels for the Town of East Fremantle, land assets valued using level 3 inputs are typically small and irregular shaped lots, therefore development potential is limited as well as restricted under the Town Planning Scheme. These land assets are generally parks, drainage sumps and land adjacent to road corridors where the Town holds freehold title.

The review of inputs for the valuation of land assets has resulted in \$289,000 of land assets being transferred from Level 2 to Level 3 within the fair value hierarchy.

The Town's policy for determining any transfers into or out of Level 3 fair value hierarchy is determined at the end of the reporting period.

	2022 Land
Fair value at start of period (L3)	0
Additions	0
Transfers from Level 2	289,000
Depreciation	0
Fair value at end of period (L3)	289,000

(iii) Cost	Valuation Technique	Basis of Valuation	Inputs Used
Furniture and equipment	Cost	Cost	Purchase cost
Plant and equipment	Cost	Cost	Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

Note	Infrastructure - roads	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Infrastructure - Footpaths and Cycleways	Infrastructure - Car Parks	Infrastructure - Bus Shelters	Other Infrastructure - Work In Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	31,616,403	1,988,254	6,115,557	5,717,629	3,486,730	107,375	0	49,031,948
Additions	252,255	0	255,057	170,316	0	0	0	677,628
Revaluation increments / (decrements) transferred to revaluation surplus	(8,633,617)	2,283,408	(2,053,127)	(262,876)	(1,152,640)	116,450	0	(9,702,402)
Assets expensed to Profit & Loss			(33,201)					(33,201)
Depreciation	9(a) (593,767)	(41,228)	(218,974)	(98,327)	(33,654)	(4,278)	0	(990,228)
Transfers			(61,918)					(61,918)
Balance at 30 June 2021	22,641,274	4,230,434	4,003,394	5,526,742	2,300,436	219,547	0	38,921,827
Comprises:								
Gross balance at 30 June 2021	22,641,274	4,230,434	4,101,110	5,526,742	2,300,436	219,547	0	39,019,543
Accumulated depreciation at 30 June 2021	0	0	(97,716)	0	0	0	0	(97,716)
Balance at 30 June 2021	22,641,274	4,230,434	4,003,394	5,526,742	2,300,436	219,547	0	38,921,827
Additions	0	223,808	204,475	184,619	29,500	0	15,000	657,402
Depreciation	9(a) (314,829)	(53,562)	(117,119)	(86,622)	(28,055)	(8,299)	0	(608,486)
Balance at 30 June 2022	22,326,445	4,400,680	4,090,750	5,624,739	2,301,881	211,248	15,000	38,970,743
Comprises:								
Gross balance at 30 June 2022	22,641,274	4,454,242	4,305,585	5,711,361	2,329,936	219,547	15,000	39,676,945
Accumulated depreciation at 30 June 2022	(314,829)	(53,562)	(214,835)	(86,622)	(28,055)	(8,299)	0	(706,202)
Balance at 30 June 2022	22,326,445	4,400,680	4,090,750	5,624,739	2,301,881	211,248	15,000	38,970,743

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
Infrastructure - Parks & Ovals	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
Infrastructure - Footpaths & Cycleways	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
Infrastructure - Car Parks	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.
Infrastructure - Bus Shelters	Level 3	Cost approach using depreciated replacement cost.	Independent Registered Valuation	June 2021	Construction cost and current condition, residual value and remaining useful life assessments (level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

The Town of East Fremantle ('Town') is required to undertake a revaluation of their assets in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*. During the period there were no changes in the valuation techniques to determine the fair value of infrastructure using level 3 inputs.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised - level 2	7(a)	1,387	1,388	1,387
Buildings - non-specialised - Level 3	7(a)	47,403	47,403	47,402
Buildings - specialised	7(a)	1,085,272	1,088,341	1,082,529
Furniture and equipment	7(a)	73,917	76,519	62,213
Plant and equipment	7(a)	215,582	285,846	290,160
Infrastructure - Roads	8(a)	314,829	612,010	593,767
Infrastructure - Drainage	8(a)	53,562	46,832	41,228
Infrastructure - Parks and Ovals	8(a)	117,119	233,568	218,974
Infrastructure - Footpaths and Cycleways	8(a)	86,622	101,461	98,327
Infrastructure - Car Parks	8(a)	28,055	33,655	33,654
Infrastructure - Bus Shelters	8(a)	8,299	4,278	4,278
Right of use assets	10(a)	39,621	39,876	0
		2,071,668	2,571,177	2,513,795

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	3 to 50 years
Furniture and equipment	2 to 20 years
Plant and equipment	2 to 20 years
Plant and equipment - Motor Vehicles - Light Fleet	2 to 10 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years
Sealed roads, streets and carpark formation (subgrade)	not depreciated
Sealed pavement (roads/carparks)	85 to 100 years
Surface (roads/carparks)	30 to 35 years
Kerbing	60 years
Surface water channels (roads/carparks)	55 to 60 years
Footpaths	40 to 80 years
Bus Shelter	25 to 30 years
Drainage - Pit	80 years
Drainage - Pipe	80 years
Right-of-use (river seabed)	Based on the remaining lease
Parks and Ovals - minor structure polygon	10 to 70 years
Parks and Ovals - playground polygon	27 years
Parks and Ovals - amenities	20 to 25 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 25 years
Parks and Ovals - playground lines	40 to 70 years
Parks and Ovals - sign	15 to 40 years
Parks and Ovals - fence	25 to 70 years
Parks and Ovals - gate	15 to 40 years
Parks and Ovals - irrigation	30 to 35 years
Parks and Ovals - minor structure	20 to 25 years
Parks and Ovals - other improvements	20 to 25 years

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	0	33,201	0	0	(33,201)
Furniture and equipment	0	0	0	0	0	0	0	0	8,506	0	0	(8,506)
Plant and equipment	38,875	66,788	32,651	(4,738)	91,720	240,660	148,940	0	56,645	18,855	1,430	(39,220)
	38,875	66,788	32,651	(4,738)	91,720	240,660	148,940	0	98,352	18,855	1,430	(80,927)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Recreation and culture				
PEMV245 - Mitsubishi Fuso Tip Truck	23,713	56,364	32,651	0
PE279 - John Deere Green Gator	15,162	10,424	0	(4,738)

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Town includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Town.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - Land - Property, Plant and Equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020	319,009	319,009
Adjustments	(2,292)	(2,292)
Depreciation	(39,876)	(39,876)
Balance at 30 June 2021	276,841	276,841
Adjustments	1,091	1,091
Depreciation	9(a) (39,621)	(39,621)
Balance at 30 June 2022	238,311	238,311

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	9(a) (39,621)	(39,876)
Interest expense on lease liabilities	27(d) (7,074)	(7,978)
Total amount recognised in the statement of comprehensive income	(46,695)	(47,854)
Total cash outflow from leases	(44,625)	(37,345)

(b) Lease Liabilities

Current	38,617	37,499
Non-current	216,187	253,765
	27(d) 254,804	291,264

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Town assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 27(d).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Town anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

2022 Actual	2021 Actual
\$	\$
299,708	248,212
196,067	196,602
181,187	154,380
179,903	141,310
178,521	141,310
1,019,642	1,103,419
2,055,028	1,985,233

SIGNIFICANT ACCOUNTING POLICIES

The Town as Lessor

Upon entering into each contract as a lessor, the Town assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Town applies AASB 15 to allocate the consideration under the contract to each component.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held

2022	2021
\$	\$
1,035,605	531,241
98,455	106,206
30,976	13,841
89,393	109,234
600,384	432,319
1,854,813	1,192,841

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Town becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. OTHER LIABILITIES

Current

Contract Liabilities - Unspent operating grants
 Contract Liabilities - Accrued Income
 Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
 Additions
 Revenue from contract liabilities at the start of the period

The Town expects to satisfy the performance obligations from contracts liabilities unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

	2022	2021
	\$	\$
Contract Liabilities - Unspent operating grants	71,910	57,589
Contract Liabilities - Accrued Income	0	11,309
Capital grant/contributions liabilities	1,729,706	259,255
	<u>1,801,616</u>	<u>328,153</u>
Reconciliation of changes in contract liabilities		
Opening balance	68,898	0
Additions	39,430	68,898
Revenue from contract liabilities at the start of the period	(36,418)	0
	<u>71,910</u>	<u>68,898</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	259,255	0
Additions	1,698,229	259,255
Revenue from capital grant/contributions held as a liability at the start of the period	(227,778)	0
	<u>1,729,706</u>	<u>259,255</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,729,706	259,255

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Town's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Town which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		98,204	99,537	197,741	104,343	174,953	279,296
Total secured borrowings	27(a)	98,204	99,537	197,741	104,343	174,953	279,296

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Town of East Fremantle.

The Town of East Fremantle has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 27(a).

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Other employee provisions

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	409,658	410,691
Long Service Leave	265,516	230,014
Other employee provisions	43,530	27,090
	718,704	667,795
Long Service Leave	83,117	95,032
	83,117	95,032
	801,821	762,827

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2022	2021
	\$	\$
Less than 12 months after the reporting date	328,917	314,593
More than 12 months from reporting date	472,904	448,234
	801,821	762,827

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Town's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Town's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,840,900	1,268,100	0	1,268,100	5,109,000	3,840,900	0	0	0	3,840,900
Revaluation surplus - Buildings - non-specialised - level 2	0	17,223	0	17,223	17,223	0	0	0	0	0
Revaluation surplus - Buildings - specialised	11,158,410	0	0	0	11,158,410	11,158,410	0	0	0	11,158,410
Revaluation surplus - Buildings - non-specialised - Level 3	585,380	0	0	0	585,380	585,380	0	0	0	585,380
Revaluation surplus - Plant and equipment	469,638	0	0	0	469,638	469,638	0	0	0	469,638
Revaluation surplus - Infrastructure - roads	15,205,424	0	0	0	15,205,424	23,839,041	0	(8,633,617)	(8,633,617)	15,205,424
Revaluation surplus - Infrastructure - Drainage	3,341,189	0	0	0	3,341,189	1,057,781	2,283,408	0	2,283,408	3,341,189
Revaluation surplus - Infrastructure - Parks and Ovals	1,799,044	0	0	0	1,799,044	3,852,171	0	(2,053,127)	(2,053,127)	1,799,044
Revaluation surplus - Infrastructure - Footpaths and Cyclewa	2,331,013	0	0	0	2,331,013	2,593,889	0	(262,876)	(262,876)	2,331,013
Revaluation surplus - Infrastructure - Car Parks	216,407	0	0	0	216,407	1,369,047	0	(1,152,640)	(1,152,640)	216,407
Revaluation surplus - Infrastructure - Bus Shelters	116,450	0	0	0	116,450	0	116,450	0	116,450	116,450
Revaluation surplus - Share of other comprehensive income of investment in associate	479,167	0	0	0	479,167	468,699	10,468	0	10,468	479,167
	39,543,022	1,285,323	0	1,285,323	40,828,345	49,234,956	2,410,326	(12,102,260)	(9,691,934)	39,543,022

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	7,067,665	3,968,907	3,711,886
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	2,484,209	1,870,090	985,793
		2,484,209	1,870,090	985,793
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	28	2,484,209	1,870,090	985,793
Total restricted financial assets		2,484,209	1,870,090	985,793

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		911,527	9,145,318	(480,222)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(3,997)	0	(2,586)
Population adjustment to share of SMRC loan liability		21,549	0	(2,522)
Depreciation/amortisation		2,071,668	2,571,177	2,513,795
(Profit)/loss on sale of asset		(27,913)	(148,940)	79,497
Share of net profit of associate accounted for using the equity method		47,410	0	(324,767)
Impairment loss on recognition of asset held for sale		27,329	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		10,800	0	360,871
(Increase)/decrease in other assets		9,229	0	(26,757)
Increase/(decrease) in trade and other payables		661,972	0	(887,757)
Increase/(decrease) in employee related provisions		38,994	0	(35,002)
Increase/(decrease) in other liabilities		1,473,463	(22,186)	328,153
Non-operating grants, subsidies and contributions		(2,627,000)	(10,317,662)	(439,760)
Net cash provided by/(used in) operating activities		2,615,031	1,227,707	1,082,943

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank overdraft limit	1,000,000		1,000,000
Bank overdraft at balance date	0		0
Credit card limit	20,000		20,000
Credit card balance at balance date	(5,245)		(2,518)
Total amount of credit unused	1,014,755		1,017,482
Loan facilities			
Loan facilities - current	98,204		104,343
Loan facilities - non-current	99,537		174,953
Total facilities in use at balance date	197,741		279,296

Unused loan facilities at balance date	0		0
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**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

17. CONTINGENT LIABILITIES

(a) Regional Resource Recovery Centre (RRRC) - Lending Facility

The Town is a participant in the RRRC. The project was established through the Southern Metropolitan Regional Council (SMRC) and involved the cities of Canning, Cockburn, Fremantle, Melville and the Town of East Fremantle in the development of a waste processing plant and a recyclable and green waste facility at Canning Vale.

The capital construction of the RRRC facility was funded by borrowings from the Western Australian Treasury Corporation (WATC). A \$40m lending facility was initially set up for this purpose (repayable over a term of 20 years) and this facility has since been extended to a total of \$55m. The SMRC administers the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are now revised yearly over the life of the lending facility.

As at 30 June 2021, the balance outstanding against the lending facility stood at \$6,629,191 with the Town's share of this liability being \$203,516 (3.07%).

As at 30 June 2022, the balance outstanding against the lending facility stood at \$3,230,389 with the Town's share of this liability being \$98,204 (3.04%).

		2022	2021
Liability Share	\$	98,204	203,516
Liability Sharing Ratio	%	3.04	3.07

The Town has no reason to believe the SMRC would be unable to meet its future obligations in relation to the payment of the loan facility and does not currently expect to make any payments in relation to the loan facility. Should a payment be required there is no possibility of any reimbursement.

(b) Southern Metropolitan Regional Council (SMRC) - Office Project

As a SMRC participant, Council has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its 'general funds for its' share of any outstanding debenture borrowings provided for the SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2m.

As at 30 June 2021, the balance outstanding against the lending facility stood at \$1.8m with the Town's share of this liability being \$75,780 (4.21%).

As at 30 June 2022, the balance outstanding against the lending facility stood at \$1.8m with the Town's share of this liability being \$99,537 (5.53%).

		2022	2021
Liability Share	\$	99,537	75,780
Liability Sharing Ratio	%	5.53	4.21

The Town has no reason to believe the SMRC would be unable to meet its future obligations in relation to the payment of the loan facility and does not currently expect to make any payments in relation to the loan facility. Should a payment be required there is no possibility of any reimbursement.

(c) Southern Metropolitan Regional Council (SMRC) - Remediation Costs

The SMRC has made provision for remediation costs (make good provision for lease) in relation to the decommissioning and restoration of the land upon which its operations are based. Since the Town accounts for its share in the SMRC by way of an investment in associate, this provision is inherently included in the Town's share of the net assets of the SMRC. As such, the Town is not required to make any provisions for these remediation costs. Any movement in this provision will be negligible and the Town does not identify any financial risk associated with this provision.

(d) Bank Guarantee

The Town has provided a bank guarantee in favour of the Department of Parks and Wildlife for the amount of \$41,676. The bank guarantee has been issued in accordance with the requirements of the Riverbed lease for the boat pens in the Swan River, East Fremantle.

**TOWN OF EAST FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2022**

17. CONTINGENT LIABILITIES (continued)

(e) Possible Contaminated Sites – East Fremantle Yacht Club and Swan Yacht Club

By way of a Management Order the East Fremantle Yacht Club and Swan Yacht Club sites are under the care and control of the Town of East Fremantle. These two sites are not registered on the Contaminated Sites Database, however memorials have been registered (on instruction by the Department of Environment and Conservation) against the land titles under section 58 of the Contaminated Sites Act 2003, with the site classification as 'Possibly Contaminated – Investigation Required'. The two sites were investigated in 2007, as commissioned by the then Swan River Trust (DBCA) and subsequently are not listed as 'Contaminated' on the Department of Water and Environmental Contaminated Sites Database. A memorial is placed on all yacht clubs on the Swan River due to the legacy presence of TBT's (Tributyltin) emanating from poor practises in boat maintenance such as scraping and sanding anti-foul paint combined with poor drainage leading to TBT's in paint flecks washing into the River and trapped in sediment.

TBT's break down naturally over time. The memorial serves the following purposes:

1. to provide advice on how to improve practises in boat maintenance
2. to manage any sediment disturbance such as dredging via license from DBCA

The Town has been advised:

- that the two sites in East Fremantle are low risk and low priority in the view of Department of Water and Environmental Regulation (DWER) – due to the low levels of contaminants and flushing effects of the tides in this part of the River; and
- that there was no need for further investigation unless the Town believed that there were unsafe work practises occurring or unless the Town seeks to have the memorial removed.

The Town has not conducted any further investigations to determine the presence and scope of contamination, or to further assess the risk, and on a risk based approach, the Town has not estimated any potential costs associated with remediation of these sites.

18. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

	2022 \$	2021 \$
- capital expenditure projects (Infrastructure)	0	37,478
- capital expenditure projects (Plant & Equipment)	1,662,437	63,531
- contract liabilities for capital works	1,698,229	259,255
	3,360,666	360,264

Payable:

- not later than one year	3,360,666	360,264
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Capital expenditure projects with committed expenditure outstanding at the end of the current reporting period are:

Public Art Program	57,849
East Fremantle Oval Redevelopment Project	1,604,588

The above capital expenditure commitments relate to open purchase orders, whereby work is still currently being undertaken at 30 June 2022 (WIP), or goods and/or services have not been provided to the Town at the end of the reporting period.

Contract liabilities for capital works:

John Tonkin Foreshore Stabilisation - Riverbank Funding	75,000
East Fremantle Oval Redevelopment Project - DLGSC	1,571,229
Nature Playground - DLGSC	52,000

(b) Operating Expenditure Commitments

- (i) The Town of East Fremantle is a member of the South West Group which operates under an agreed charter to collaborate on resource sharing and regional advocacy. Payments made to the South West Group are considered as a normal transaction with the Host Council (City of Melville). There is an annual fixed fee payable under the Charter, as detailed below:

	2022 \$	2021 \$
Payable:		
- not later than one year	54,131	43,179
	54,131	43,179

- (ii) The Town of East Fremantle is a member of the Southern Metropolitan Regional Council (SMRC). Under the Establishment Agreement, member local governments are required to provide an annual contribution towards the operating expenses of the SMRC, covering the following activities; Governance, Office Project, Research and Development, Communication and Education.

	2022 \$	2021 \$
Payable:		
- not later than one year	32,674	28,072
- later than one year but not later than five years	130,698	112,288
	163,372	140,360

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19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor J. O'Neill			
Mayor Annual Allowance	28,000	28,000	28,000
Meeting attendance fees	25,000	25,000	25,000
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>56,500</u>	<u>56,500</u>	<u>56,500</u>
Cr J. Harrington (elected to October 2021)			
Deputy Mayor Annual Allowance	2,032	7,000	7,000
Meeting attendance fees	4,501	15,500	15,504
Annual allowance for ICT expenses	1,016	3,500	3,500
	<u>7,549</u>	<u>26,000</u>	<u>26,004</u>
Cr K. Donovan			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>19,004</u>	<u>19,000</u>	<u>19,004</u>
Cr A. McPhail			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>19,004</u>	<u>19,000</u>	<u>19,004</u>
Cr M. McPhail (elected to October 2021)			
Meeting attendance fees	2,584	15,500	15,504
Annual allowance for ICT expenses	583	3,500	3,500
	<u>3,167</u>	<u>19,000</u>	<u>19,004</u>
Cr D. Nardi			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>19,004</u>	<u>19,000</u>	<u>19,004</u>
Cr A. Watkins (elected to October 2021)			
Meeting attendance fees	4,501	15,500	15,504
Annual allowance for ICT expenses	1,016	3,500	3,500
	<u>5,517</u>	<u>19,000</u>	<u>19,004</u>
Cr C. Collinson			
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>19,004</u>	<u>19,000</u>	<u>19,004</u>
Cr T. Natale			
Deputy Mayor Annual Allowance	4,949	0	0
Meeting attendance fees	15,504	15,500	15,504
Annual allowance for ICT expenses	3,500	3,500	3,500
	<u>23,953</u>	<u>19,000</u>	<u>19,004</u>
Cr L. Mascaro (elected October 2021)			
Meeting attendance fees	10,961	0	0
Annual allowance for ICT expenses	2,474	0	0
	<u>13,435</u>	<u>0</u>	<u>0</u>
Cr M. Wilson (elected October 2021)			
Meeting attendance fees	10,961	0	0
Annual allowance for ICT expenses	2,474	0	0
	<u>13,435</u>	<u>0</u>	<u>0</u>
Cr A. White (elected October 2021)			
Meeting attendance fees	10,961	0	0
Annual allowance for ICT expenses	2,474	0	0
	<u>13,435</u>	<u>0</u>	<u>0</u>
	<u>213,007</u>	<u>215,500</u>	<u>215,532</u>
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
	2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor's annual allowance	28,000	28,000	28,000
Deputy Mayor's annual allowance	6,981	7,000	7,000
Meeting attendance fees	146,989	149,000	149,032
Annual allowance for ICT expenses	31,037	31,500	31,500
19(b)	<u>213,007</u>	<u>215,500</u>	<u>215,532</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

19. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Town during the year are as follows:

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	635,714	578,033
Post-employment benefits	92,499	90,178
Employee - other long-term benefits	61,395	54,022
Employee - termination benefits	0	0
Council member costs	213,007	215,532
19(a)	1,002,615	937,765

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Town's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

(c) Transactions with related parties

Transactions between related parties and the Town are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual \$	2021 Actual \$
Purchase of goods and services	586,959	663,532
Loan Repayments (including interest and guarantee fee)	111,161	111,082
Annual contribution towards operating expenditure	28,236	31,900
Amounts payable to related parties:		
Trade and other payables	48,121	1,090

(d) Related Parties

The Town's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Town under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Town.

iii. Entities subject to significant influence by the Town

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

The Town of East Fremantle is a participant in the Canning Vale Regional Resource Recovery Centre (RRRC). The RRRC is controlled by a regional local government established in accordance with the *Local Government Act 1995*. The regional local government, being the Southern Metropolitan Regional Council, consists of four local governments which are participants in the Canning Vale RRRC. Participating local governments are required to contribute an annual fee to cover the capital cost in the establishment of the facility and pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs. Transactions between parties are on normal commercial terms.

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. INVESTMENT IN ASSOCIATES

(a) Investment in associate

Set out in the table below are the associates of the Town. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2022	2021
	2022	2021	Actual	Actual
			\$	\$
Southern Metropolitan Regional Council (SMRC) - Existing Undertakings Proportional Equity Share	5.37%	4.38%		
Southern Metropolitan Regional Council (SMRC) - Office Accommodation Project Proportional Equity Share	5.43%	4.36%		
Southern Metropolitan Regional Council (SMRC) - RRRRC Project Proportional Equity Share	5.36%	5.35%		
Southern Metropolitan Regional Council (SMRC) - Consolidated			1,382,443	1,429,853
Total equity-accounted investments			1,382,443	1,429,853

(b) Share of investment in SMRC

The Southern Metropolitan Regional Council (SMRC) is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, Fremantle, East Fremantle, Kwinana, Melville and Rockingham.

Contractual sharing arrangements exist between the Town and the Southern Metropolitan Regional Council (SMRC), a legal constituted regional local government entity, for the provision of waste services. Control of the SMRC rests with the SMRC Council, which is comprised of a member from each participant Council.

According to clause 8.4 of the Establishment Agreement, a decision to proceed with a project, by project participants, is required to be unanimous. All other decisions of the SMRC require a simple majority, with the exception of decisions requiring an absolute majority in accordance with the *Local Government Act 1995* and the decision to consider a project proposal.

As the Town currently has 33.33% voting rights in the SMRC, it is considered to have significant influence over the SMRC and meets the definition of an associate under AASB 128.3. Investment in the SMRC as an associate is required by AASB 128.16 to be accounted for using the Equity Method.

Member local governments may participate in regional projects that are governed by a Participants Project Agreement. There are two core projects, being:

1. The Regional Resource Recovery Centre (RRRC) Project; and
2. The Office Accommodation Project

Both projects were established through separate project participants' agreements. In addition to the above two projects, the support activities of the SMRC such as Administrative activities, Education and Marketing, Research and Development, are referred to as Existing Undertakings.

Over the period the following local governments have since withdrawn from the Regional Council: City of Canning in June 2010, City of Rockingham in June 2012, the City of Cockburn in June 2019 and City of Kwinana in June 2021.

(a) Existing Undertakings

The historical annual contributions made by Participants to the Existing Undertakings are used to determine the proportional contribution percentage of each Participant to the Existing Undertakings.

The Town's share as at 30 June 2022:

SMRC Existing Undertakings Proportional Equity Share 5.37%

(b) Regional Resource Recovery Centre (RRRC) Project

RRRC Project Participants shall make an annual contribution towards the acquisition of any asset of a capital nature required by the Project, plus pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs.

The annual contribution shall be an amount which bears the same proportion to the cost of the acquisition disclosed in the Project Budget for the financial year as the Population of the Project Participant bears to the total of the Populations of all Project Participants.

The capital costs for each participating Local Government member is based on the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant.

The Town's share as at 30 June 2022:

RRRC Project Proportional Equity Share 5.36%

RRRC - Lending Facility

The Capital construction of the RRRC facility was funded by borrowings from Western Australian Treasury Corporation (WATC). The lending facility will be fully repaid on 30 June 2023.

The SMRC administer the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town guaranteed by way of agreement to its share of the loan liability to the SMRC and the WATC. The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are revised yearly over the life of the lending facility.

As at 30 June 2022, the balance outstanding against the lending facility stood at: \$3,230,389
 with the Town's share of this liability being: \$98,204
 using the current cost/profit sharing percentage of: 3.04%

Attachment 1

TOWN OF EAST FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2022

20. INVESTMENT IN ASSOCIATES (Continued)

(b) Share of Investment in SMRC (Continued)

(c) Office Accommodation Project

The Office Accommodation Project pertains to SMRC's Office located at 9 Aldous Place, Booragoon, Western Australia.

The Town's equity share of the project is based on proportional population.

The Town's share as at 30 June 2022:

Office Accommodation Project Proportional Equity Share

5.43%

Office Accommodation - Lending facility

As a SMRC participant, the Town has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its' general funds for its' share of any outstanding debenture borrowings provided for the SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2 million.

As at 30 June 2022, the balance outstanding against the lending facility stood at:
 with the Town's share of this liability being:
 using the current cost/profit sharing percentage of:

\$1,800,000
 \$99,537
 5.53%

Summarised statement of comprehensive income (SMRC)

	2022 Actual	2021 Audited*	2021 Unaudited**
	\$		\$
Revenue	17,412,446	33,576,555	
Interest income	20,805	37,894	
Interest expense	(543,876)	(702,177)	
Depreciation	(4,258,623)	(3,862,654)	
Profit/(loss) from continuing operations	(3,743,717)	3,601,738	
Profit/(loss) for the period	(3,743,717)	3,601,738	
Other comprehensive income	758,174	240,092	
Total comprehensive income for the period	(2,985,543)	3,841,830	

Summarised statement of financial position (SMRC)

Current Assets	18,601,201	21,796,742	21,290,734
Non-current assets	32,224,485	38,176,952	36,487,183
Total assets	50,825,686	59,973,694	57,777,917
Current liabilities	6,310,750	8,789,409	8,283,402
Total non-current liabilities	11,236,836	14,934,142	14,934,143
Total liabilities	17,547,586	23,723,551	23,217,545

Net assets (SMRC)

33,278,100 36,250,143 34,560,372

Reconciliation to carrying amounts (SMRC)

Opening net assets 1 July	36,250,143	32,408,313	32,408,313
Profit/(Loss) for the period	(3,743,717)	3,601,738	1,911,967
Other comprehensive income	758,174	240,092	240,092
Correction of Error 2020-21	13,500	0	0
Closing net assets 1 July	33,278,100	36,250,143	34,560,372

Carrying amount at 1 July (ToEF Investment in Associate)

- Share of associates net profit/(loss) for the period	1,429,853	1,094,618	1,094,618
- Change to Accounting Estimate from Prior Year	(103,279)	264,988	249,837
- Share of associates other comprehensive income arising during the period	15,151	74,930	74,930
Carrying amount at 30 June (Refer to Note 20.(a))	40,718	10,468	10,468
	1,382,443	1,445,004	1,429,853

* 2021 Actuals have been restated for the purposes of this note only showing the audited results of the SMRC.

**Due to the timing of information received by SMRC and finalising of the Town's financial statements, the Town accounts for unaudited financial information provided by the SMRC (Accounting Estimate). Any changes in the accounting estimate between the audited and unaudited accounts of the SMRC are accounted for in the following financial year.

In 2020/21 the Town provided for a share of associates net profit/(loss) of \$249,837 (unaudited), whereas the audited accounts provided for a share of associates net profit/(loss) of \$264,988. A difference of \$15,151 has been accounted for in the 2021/22 financial year, offset by the 2021/22 share of associates net profit/(loss) of (\$62,561).

The share of associates net profit/(loss) and comprehensive income of (\$47,410) is presented in the 2021/22 financial year.

The asset value of Investments in Associates (SMRC) presented in the 2021 Annual Financial Statements was \$1,429,853 (unaudited) versus the \$1,445,004 audited value presented in this Note. In accordance with AASB 108 - changes in accounting estimates, prior year actuals have not been amended throughout the remainder of the 2021/22 Financial Statements.

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Town has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss.

**TOWN OF EAST FREMANTLE
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21. FINANCIAL RISK MANAGEMENT

This note explains the Town's exposure to financial risks and how these risks could affect the Town's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits, Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Town does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Town's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Town to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Town to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2022					
Cash and cash equivalents	1.37%	7,067,665	3,182,592	2,402,000	1,483,073
2021					
Cash and cash equivalents	0.04%	3,711,886	1,484,665	1,818,287	408,934

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022 \$	2021 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	24,020	18,183

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Town manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Town does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Town's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Town manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Town to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Town was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivables was determined as follows:

	Current	More than 1 year past due	Total	Note
30 June 2022				
Rates receivable				
Expected credit loss	0.00%	0.00%		
Gross carrying amount	0	76,390	76,390	
Loss allowance	0	0	0	5
30 June 2021				
Rates receivable				
Expected credit loss	0.00%	0.00%		
Gross carrying amount	0	162,223	162,223	
Loss allowance	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 for infringement receivables was determined as follows:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
30 June 2022						
Infringement receivable						
Expected credit loss	14.05%	23.25%	32.36%	40.50%		
Gross carrying amount	4,500	3,970	3,103	40,624	52,197	
Loss allowance	632	923	1,004	16,452	19,011	5
30 June 2021						
Infringement receivable						
Expected credit loss	22.34%	46.57%	64.63%	0.00%		
Gross carrying amount	30,014	16,591	18,454	0	65,059	
Loss allowance	6,705	7,726	11,927	0	26,358	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	2,815	0	0	0	2,815	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	10,512	226	0	6,064	16,802	
Loss allowance	0	0	0	0	0	5

TOWN OF EAST FREMANTLE
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21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables reconcile to the opening loss allowances as follows. The Town does not have any Contract Assets and does not recognise ECL on Rates Receivables as detailed above.

	Rates receivable		Trade and other receivables	
	2022	2021	2022	2021
	Actual	Actual	Actual	Actual
	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	26,358	
Increase in loss allowance recognised in profit or loss during the year	0	0	0	0
Receivables written off during the year as uncollectible		0	(8,328)	
Unused amount reversed	0	0	981	26,358
Closing loss allowance at 30 June	0	0	19,011	26,358

Trade receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Town, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

(c) Fair Value of Financial Assets and Liabilities

For each class of financial assets and liabilities, an entity shall disclose the fair value of that class of assets and liabilities in a way that permits to be compared with its carrying amount.

Fair value is determined as follows:

Cash and Cash Equivalents, Other Financial Assets, Receivables, Payables - estimated to the carrying value which approximates net market value.

Borrowings - long term borrowings are generally discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles. The split between the current portion and non-current portion is \$98,204 (2021: \$104,343) current and \$99,537 (2021: \$174,953) non-current. These cash flows therefore haven't been discounted as the fair value is considered approximate to the carrying value, with any variance considered negligible.

The Town held the following financial instruments at balance date:

	Carrying Value	Fair Value	Carrying Value	Fair Value
	2022	2022	2021	2021
Financial Assets				
Cash and Cash Equivalents	7,067,665	7,067,665	3,711,886	3,711,886
Trade and Other Receivables	348,248	348,248	359,048	359,048
Other Financial Assets	129,903	129,903	135,134	135,134
	<u>7,545,816</u>	<u>7,545,816</u>	<u>4,206,068</u>	<u>4,206,068</u>
Financial Liabilities				
Trade and Other Payables	1,854,813	1,854,813	1,192,841	1,192,841
Borrowings	197,741	197,741	279,296	279,296
Lease Liabilities	254,804	254,804	291,264	291,264
Other Liabilities	1,801,616	1,801,616	328,153	328,153
	<u>4,108,974</u>	<u>4,108,974</u>	<u>2,091,554</u>	<u>2,091,554</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. FINANCIAL RISK MANAGEMENT (Continued)

(d) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Town manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Town's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2022					
Trade and other payables	1,854,813	0	0	1,854,813	1,854,813
Borrowings	98,204	99,537	0	197,741	197,741
Lease liabilities	44,546	178,185	51,971	274,701	254,804
Other Liabilities	1,801,616	0	0	1,801,616	1,801,616
	3,799,179	277,722	51,971	4,128,871	4,108,974
2021					
Trade and other payables	1,192,841	0	0	1,192,841	1,192,841
Borrowings	104,343	174,953	0	279,296	279,296
Lease liabilities	44,546	178,185	96,517	319,248	291,264
Other Liabilities	328,153	0	0	328,153	328,153
	1,669,883	353,138	96,517	2,119,538	2,091,554

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

An auction for the sale of lots 128 and 128A George Street (land and buildings) was held on 13 August 2022. The auction resulted in a contract of sale being entered into for both lots totalling \$1.85m excluding GST, with settlement completed on 29 September 2022. The sale is a non-adjusting event for the year ended 30 June 2022 as the lots were sold at auction and the sale price was not known at the reporting date.

The Town is not aware of any other material events occurring after the end of the reporting period that may impact these financial statements.

Attachment 1

**TOWN OF EAST FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2022**

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Town contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Town contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Town would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Town selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Town are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Town's cash generating non-specialise assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future year

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

The Towns' operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.
General purpose funding To collect revenue to allow for the allocation to services.	Rating, general purpose government grants and interest revenue.
Law, order, public safety To provide services to ensure bushfire prevention, animal control and community safety.	Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.
Education and welfare To provide assistance to senior citizens welfare and home and community care.	Provision and maintenance of home and community care programs including in home care, senior outings and respite.
Housing To assist with housing for staff and the community.	Provision and maintenance of residential rental properties.
Community amenities To provide community amenities and other infrastructure as required by the community.	Rubbish collection, recycling and disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.
Recreation and culture To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community.	The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavilions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.
Transport To provide safe, effective and efficient transport infrastructure to the community.	Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.
Economic services To help promote the Town and improve its economic wellbeing.	The regulation and provision of tourism, area promotion activities and building control.
Other property and services To monitor and control plant and depot operations, and to provide other property services not included elsewhere.	Private works operation, plant operating costs, depot operations and unclassified property functions.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	25,457	25,194	11,485
General purpose funding	8,435,329	8,489,211	8,122,150
Law, order, public safety	29,268	27,000	30,692
Health	19,320	36,420	17,847
Education and welfare	136,835	208,290	153,666
Housing	88,042	78,500	83,451
Community amenities	200,468	191,759	207,866
Recreation and culture	321,388	329,747	301,592
Transport	493,038	462,010	316,921
Economic services	143,378	130,000	447,556
Other property and services	116,832	59,339	98,395
	10,009,355	10,037,470	9,791,621

Grants, subsidies and contributions

Governance	0	0	0
General purpose funding	318,011	108,828	248,432
Law, order, public safety	0	0	0
Health	0	0	0
Education and welfare	615,559	591,000	601,748
Housing	0	0	0
Community amenities	18,599	56,076	43,554
Recreation and culture	1,026,470	10,253,336	239,466
Transport	259,964	293,181	215,036
Economic services	0	0	0
Other property and services	0	0	0
	2,238,603	11,302,421	1,348,236

Total Income

12,247,958 21,339,891 11,139,857

Expenses

Governance	(1,229,792)	(1,308,739)	(1,321,750)
General purpose funding	(97,296)	(134,050)	(108,820)
Law, order, public safety	(171,463)	(192,744)	(184,664)
Health	(220,160)	(210,931)	(213,215)
Education and welfare	(1,110,593)	(1,160,391)	(1,034,104)
Housing	(41,591)	(40,650)	(41,007)
Community amenities	(2,667,571)	(3,010,434)	(2,698,203)
Recreation and culture	(2,810,142)	(2,954,981)	(2,918,931)
Transport	(2,611,820)	(2,847,092)	(2,768,421)
Economic services	(137,074)	(156,050)	(135,276)
Other property and services	(238,929)	(178,511)	(195,688)
	(11,336,431)	(12,194,573)	(11,620,079)

Total expenses

Net result for the period

911,527 9,145,318 (480,222)

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
General purpose funding	60,632	95,000	84,663
Governance	1,382	0	130
Law, order, public safety	29,268	27,000	30,691
Health	19,321	21,900	17,847
Education and welfare	136,835	167,370	152,234
Housing	88,359	77,000	82,249
Community amenities	200,468	186,000	207,867
Recreation and culture	278,163	261,310	275,215
Transport	356,027	325,000	316,922
Economic services	143,198	126,800	120,805
Other property and services	68,385	41,250	44,518
	1,382,038	1,328,630	1,333,141

(d) Total Assets

	2022	2021
	\$	\$
Governance	11,277,049	10,876,360
General purpose funding	4,735,822	2,961,841
Law, order, public safety	25,399	38,261
Health	182,968	193,786
Education and welfare	2,272,292	2,137,869
Housing	197,143	213,571
Community amenities	1,992,730	2,107,935
Recreation and culture	21,832,642	21,464,434
Transport	36,327,245	35,180,555
Economic services	95,290	35,821
Other property and services	2,496,398	1,971,281
	81,434,978	77,181,714

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21
Rate Description	Basis of valuation	\$	Properties	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue
Residential	Gross rental valuation	0.076377	2,969	\$ 86,471,538	\$ 6,573,973	\$ 20,736	\$ 1,111	\$ 6,595,820	\$ 6,570,499	\$ 20,000	\$ 0	\$ 6,590,499	\$ 6,363,366
Commercial	Gross rental valuation	0.113749	114	11,541,770	1,312,822	621	0	1,313,443	1,304,450	0	0	1,304,450	1,279,790
Sub-Total			3,083	98,013,308	7,886,795	21,357	1,111	7,909,263	7,874,949	20,000	0	7,894,949	7,643,156
Minimum payment		\$											
Residential	Gross rental valuation	1,138	329	4,219,274	374,402	0	0	374,402	375,540	0	0	375,540	368,911
Commercial	Gross rental valuation	1,702	11	117,220	18,722	0	0	18,722	18,722	0	0	18,722	19,342
Sub-Total			340	4,336,494	393,124	0	0	393,124	394,262	0	0	394,262	388,253
			3,423	102,349,802	8,279,919	21,357	1,111	8,302,387	8,269,211	20,000	0	8,289,211	8,031,409
Concessions on general rates (Refer note 25(b))								0				0	(43,055)
Total amount raised from general rates								8,302,387				8,289,211	7,988,354
* Rateable value is based on the value of properties at the time the rate is raised.													
Total Rates								8,302,387				8,289,211	7,988,354

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

Attachment 1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

	Type	Waiver/ Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
GRV Commercial - Sporting Clubs	Rate	Concession	25.00%		0	0	43,055
					0	0	43,055
Total discounts/concessions (Note 25)					0	0	43,055

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

Circumstances in which
the Waiver or Concession is
Granted and to whom it was
available

Objects and reasons of the Waiver or Concession

GRV Commercial - Sporting Clubs	Where properties are categorised as 'Sporting Clubs - Commercial'	Due to the economic impact arising from social distancing, and the cessation of club activities, the Town provided rate relief for the 2020/21 financial year in accordance with the Rates Concession Policy.
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Attachment -1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	23/08/2021	0.0	0.00%	7.00%
Option Two				
First instalment	23/08/2021	0.0	0.00%	7.00%
Second instalment	3/01/2022	16.5	5.50%	7.00%
Option Three				
First instalment	23/08/2021	0.0	0.00%	7.00%
Second instalment	25/10/2021	16.5	5.50%	7.00%
Third instalment	3/01/2022	16.5	5.50%	7.00%
Fourth instalment	28/02/2022	16.5	5.50%	7.00%

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Interest on unpaid rates	17,523	35,000	37,046
Interest on instalment plan	34,621	40,000	0**
Charges on instalment plan	37,125	40,000	37,670
	89,268	115,000	74,716

** As a COVID19 relief measure, Council resolved not to impose interest on instalments for 20/21

Attachment -1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATE SETTING STATEMENT INFORMATION

Note	2021/22 (30 June 2022 Carried Forward)	2021/22 Budget (30 June 2022 Carried Forward)	2021/22 (1 July 2021 Brought Forward)	2020/21 (30 June 2021 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	9(b) (32,651)	(148,940)	(1,430)	(1,430)
Less: Population adjustment to SMRC Loan Balance	21,549	0	(2,522)	(2,522)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,997)	0	(2,586)	(2,586)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	47,410	0	(324,767)	(324,767)
Add: Loss on disposal of assets	9(b) 4,738	0	80,927	80,927
Add: Depreciation	9(a) 2,071,668	2,571,177	2,513,795	2,513,795
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(20,339)	0	6,315	6,315
Assets held for sale (Impairment Fair Value less Costs to Sell)	27,329	0	0	0
Employee benefit provisions	(11,915)	0	(3,990)	(3,990)
Non-current receivables	(10,923)	0	3,000	3,000
Non-cash amounts excluded from operating activities	2,092,869	2,422,237	2,268,742	2,268,742
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28 (2,484,209)	(1,870,090)	(985,793)	(985,793)
Less: Restricted cash - contract liabilities	0	0	0	(316,844)
Less: Assets Held for Sale	6 (1,442,619)	0	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 98,204	95,160	104,343	104,343
- Current portion of contract liability	0	0	0	0
- Current portion of lease liabilities	10(b) 38,617	45,000	37,499	37,499
Total adjustments to net current assets	(3,790,007)	(1,729,930)	(843,951)	(1,160,795)
Net current assets used in the Rate Setting Statement				
Total current assets	8,814,784	4,649,495	4,067,675	4,067,675
Less: Total current liabilities	(4,511,956)	(2,919,565)	(2,330,631)	(2,330,631)
Less: Total adjustments to net current assets	(3,790,007)	(1,729,930)	(843,951)	(1,160,795)
Net current assets used in the Rate Setting Statement	512,821	0	893,093	576,249

The Town has corrected its methodology for the calculation of net current assets, to appropriately account for contract liabilities held as restricted cash.

The Annual Financial Statements for the year ended 30 June 2021 stipulated net current assets of \$576,249 as at 30 June 2021. This has been amended to \$893,093, a variance \$316,844. This amount has been backed out from the Rate Setting Statement as a "Transfer to Restricted Assets" and similarly backed out of the "Adjustment to Net Current Assets" above. Restricted assets or liabilities associated with restricted cash should be excluded from the NCA calculation (i.e. contra amendment)

Attachment -1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual										Budget				
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Population Adjustment to Loan Principal	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Population Adjustment to Loan Principal	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SMRC - Regional Resource Recovery Centre Loan		305,779	0	(100,821)	(1,442)	203,516	0	(103,104)	(2,208)	98,204	313,145	0	(95,160)	217,985		
SMRC - Administration Building (9 Aldous Place, Booragoon) Loan		78,860	0	0	(1,080)	75,780	0	0	23,757	99,537	48,240	0	0	48,240		
East Fremantle Oval Redevelopment		0	0	0	0	0	0	0	0	0	0	5,000,000	0	5,000,000		
Total Borrowings	13	382,639	0	(100,821)	(2,522)	279,296	0	(103,104)	21,549	197,741	361,385	5,000,000	(95,160)	5,266,225		

* Share of SMRC Loan Liability is adjusted annually based on proportional population of member local governments.

There is an obligation between the Town of East Fremantle and the Southern Metropolitan Regional Council (SMRC) to pay its share of the loan liability to the SMRC which will eventually be paid to the Western Australian Treasury Corporation via the SMRC. A loan payable balance is to be recorded in the financial statements of the Town with the corresponding entry as an investment in associate. This determination is based on the Charge Agreement, with the Town's share of loan payment to SMRC formally established. In the event of default by the SMRC, the Town guarantees to pay its share of loan directly to the Western Australian Treasury Corporation.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
SMRC - Regional Resource Recovery Centre Loan		Community amenities	Various	WATC	Various	(7,146)	(14,500)	(11,172)
SMRC - Administration Building (9 Aldous Place, Booragoon) Loan		Community amenities	2-7	WATC	0.35%	0	0	0
East Fremantle Oval Redevelopment		Recreation and culture				0	0	0
Total Interest Repayments	2(b)					(7,146)	(14,500)	(11,172)

(b) New Borrowings - 2021/22

The Town of East Fremantle did not undertake any new borrowings in the reporting period. Whilst the Town budgeted for a loan of \$5m for the EF Oval Redevelopment Project, funding was not required as the building contract has yet to be awarded.

(c) Unspent Borrowings

The Town of East Fremantle did not have any unspent borrowings as at the reporting date.

(d) Lease Liabilities

Purpose	Note	Actual						Budget			
		Principal at 1 July 2020	Principal Repayments During 2020-21	CPI Adjustment	Principal at 30 June 2021	CPI Adjustment 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	Principal Repayments During 2021-22	Principal at 30 June 2022
River seabed (mooring pens)		322,923	(29,367)	(2,262)	291,294	1,061	(37,551)	254,804	277,923	(45,000)	232,923
Total Lease Liabilities	10(b)	322,923	(29,367)	(2,262)	291,294	1,061	(37,551)	254,804	277,923	(45,000)	232,923

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term (months)
River seabed (mooring pens)		Recreation and culture	N/A	Dep. Transport	2.60%	(7,074)	(8,000)	(7,978)	98
Total Interest Repayments	2(b)					(7,074)	(8,000)	(7,978)	

Attachment -1

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
(a) Non Current Leave Entitlements Reserve	10,000	0	(10,000)	0	10,000	0	(10,000)	0	10,000	0	0	10,000
(b) Unspent Grants and Restricted Cash Reserve	0	0	0	0	22,186	0	(22,186)	0	0	0	0	0
(c) Vehicle, Plant and Equipment Reserve	84,127	0	(33,720)	50,407	84,127	0	(84,127)	0	91,627	0	(7,500)	84,127
(d) Aged Services Reserve	11,803	0	0	11,803	11,803	0	(11,803)	0	176,803	0	(165,000)	11,803
(e) Strategic Asset Management Reserve	7,542	57,378	0	64,920	7,542	57,378	0	64,920	491,049	3,645	(487,152)	7,542
(f) Arts and Sculpture Reserve	156,772	0	0	156,772	156,772	45,000	(70,000)	131,772	171,772	0	(15,000)	156,772
(g) Waste Reserve	0	0	0	0	0	1,042,250	(1,042,250)	0	0	0	0	0
(h) Committed Works Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(i) Streetscape Reserve	75,000	0	0	75,000	75,000	0	0	75,000	50,000	25,000	0	75,000
(j) Drainage Reserve	150,000	100,000	0	250,000	150,000	100,000	0	250,000	0	150,000	0	150,000
(k) East Fremantle Oval Redevelopment Reserve	298,228	777,942	0	1,076,170	298,228	400,502	0	698,730	0	298,228	0	298,228
(l) Preston Point Facilities Reserve	35,821	59,469	0	95,290	35,821	100,000	0	135,821	0	100,000	(64,179)	35,821
(m) Foreshore Master Plan Reserve	0	270,000	0	270,000	0	100,000	0	100,000	0	0	0	0
(n) Sustainability and Environmental Reserve	90,000	120,337	0	210,337	90,000	120,337	0	210,337	0	90,000	0	90,000
(o) Town Planning Reserve	50,000	20,000	0	70,000	50,000	0	0	50,000	0	50,000	0	50,000
(p) Business Improvement Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(q) Old Police Station Reserve	16,500	0	0	16,500	16,500	24,000	(24,000)	16,500	0	24,000	(7,500)	16,500
(r) Payment in Lieu of Parking Reserve	0	137,010	0	137,010	0	137,010	0	137,010	0	0	0	0
(s) Payment in Lieu of Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	985,793	1,542,136	(43,720)	2,484,209	1,007,979	2,126,477	(1,264,366)	1,870,090	991,251	740,873	(746,331)	985,793
	985,793	1,542,136	(43,720)	2,484,209	1,007,979	2,126,477	(1,264,366)	1,870,090	991,251	740,873	(746,331)	985,793

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Non Current Leave Entitlements Reserve	30-Jun-22	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided
(b) Unspent Grants and Restricted Cash Reserve	ongoing	To restrict unspent grants and contributions at end of year.
(c) Vehicle, Plant and Equipment Reserve	ongoing	To support the funding of vehicle, plant and equipment purchases.
(d) Aged Services Reserve	ongoing	To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.
(e) Strategic Asset Management Reserve	ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(f) Arts and Sculpture Reserve	ongoing	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
(g) Waste Reserve	ongoing	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure
(h) Committed Works Reserve	ongoing	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(i) Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
(j) Drainage Reserve	ongoing	To fund drainage asset management requirements.
(k) East Fremantle Oval Redevelopment Reserve	ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
(l) Preston Point Facilities Reserve	ongoing	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
(m) Foreshore Master Plan Reserve	ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
(n) Sustainability and Environmental Reserve	ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
(o) Town Planning Reserve	ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
(p) Business Improvement Reserve	ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(q) Old Police Station Reserve	ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes.
(r) Payment in Lieu of Parking Reserve	ongoing	To receive and apply funds for payments received in lieu of parking.
(s) Payment in Lieu of Public Open Space Reserve	ongoing	To receive payment from developers in lieu of land set aside for public open space, with funds to be applied in accordance with section 154 of the Planning and Development Act 2005.

Attachment -1

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2021	Amounts Received	Amounts Transferred to Reserve	30 June 2022
	\$	\$	\$	\$
Developer Cash in Lieu	137,010	0	(137,010)	0
	137,010	0	(137,010)	0

During the 2021/22 financial year, Developer Contributions received for cash in lieu of car parking were transferred to the Payment in Lieu of Parking reserve. This is in accordance with the Town's Annual Budget and satisfies the requirement set out in the *Planning and Development (Local Planning Schemes) Regulations 2015*.

Attachment -1

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

30. MAJOR LAND TRANSACTIONS

(a) Details

The Town prepared and advertised a Business Plan in the 2020/21 financial year as per the requirements of section 3.59 of the *Local Government Act 1995*.

The Plan is to replace the ageing East Fremantle Oval infrastructure with an Integrated Community Sport and Leisure Facility and associated precinct.

Project Summary:

- The land is vested with the Town of East Fremantle as A Class Reserve
- Broad scope for requirements to include:
 - Walking tracks around the oval
 - Sports oval
 - Removal of perimeter fence
 - Indoor multi-purpose hall
 - New playgroup facilities
 - Outdoor 1/2 hard court
 - Outdoor adventure playground
 - Enclosed dog exercise area
 - Skate zone
 - Improved community facilities including the oval tenant facilities as well as other amenities available for hire to the community.

The timetable is to build and open the proposed facility by early 2024.

(b) Current year transactions

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue			
- Non-Operating Grant	928,771	10,000,000	0
- Borrowings	0	5,000,000	0
Expenditure			
- Professional Services/Cost Plan	(928,771)	(15,132,000)	0
	0	(132,000)	0

The cost plan details a total project budget of \$32.5m including contingencies, funded as below:

State Government Grant	25,000,000
AFL Facilities Funding	200,000
Town of East Fremantle - Transfer from Reserves	1,300,000
Town of East Fremantle - Part Proceeds from Sale of 128 George	1,000,000
Town of East Fremantle - Loan Borrowings	5,000,000
	<u>32,500,000</u>

Attachment -1

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

30. MAJOR LAND TRANSACTIONS

(c) Expected future cash flows

	2022 Actual	2022/23 Budget	2023/24 Budget
	\$	\$	\$
Cash outflows			
Capital Expenditure - Project Build as per QS Report	(928,771)	(13,000,000)	(17,000,000)
Annual Principal and Interest Repayments	0	0	0
Operating Expenses	0	0	0
	(928,771)	(13,000,000)	(17,000,000)
Cash Inflows			
State Government Grant	2,500,000	13,000,000	9,500,000
AFL Facilities Funding	0	0	200,000
Town of East Fremantle - Transfer from Reserves	0	0	1,300,000
Town of East Fremantle - Part Proceeds from Sale of 128 George Street	0	0	1,000,000
Town of East Fremantle - Loan Borrowings	0	0	5,000,000
	2,500,000	13,000,000	17,000,000
Net cash flows	1,571,229	0	0

The Business Plan includes the following 10-year cashflow forecast from the operations of the Facility.

Expected financial contribution from the Town for the first 10 years

	Year 1	Year 2	Year 3	Year 4	Year 5
Net Profit	-\$300,792	\$328,435	\$95,978	\$117,258	\$139,564
Contribution by others	\$180,792	0	0	0	0
Finance Repayment	-\$307,947	-\$307,947	-\$307,947	-\$307,947	-\$307,947
Total forecast payments by TOEF	-\$427,947	\$20,488	-\$211,969	-\$190,689	-\$168,383

	Year 6	Year 7	Year 8	Year 9	Year 10
Net Profit	\$182,793	\$208,047	\$234,480	\$281,651	\$330,877
Finance Repayment	-\$307,947	-\$307,947	-\$307,947	-\$310,351	-\$307,947
Total forecast payments by TOEF	-\$125,154	-\$99,900	-\$73,467	-\$28,700	\$22,930

31. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Town did not undertake any trading undertakings during the reporting period.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022

Town of East Fremantle

To the Councillors of the Town of East Fremantle

Opinion

I have audited the financial report of the Town of East Fremantle (Town) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Town for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the Town is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Town's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Town.

The Council is responsible for overseeing the Town's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Town of East Fremantle for the year ended 30 June 2022 included in the annual report on the Town's website. The Town's management is responsible for the integrity of the Town's website. This audit does not provide assurance on the integrity of the Town's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Town to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 November 2022

Attachment 1

Attachment -3
Confidential Attachment

Attachment 1

Attachment -4
Confidential Attachment

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.2 FINANCIAL MANAGEMENT REVIEW AND AUDIT REG 17 REVIEW

Report Reference Number	ACR-408
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Wednesday, 1 March 2023
Voting requirements	Simple
Documents tabled	
Attachments	
	1. Consolidated Report – Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls
	2. Improvements Register (Confidential)

PURPOSE

The Audit Committee is requested to receive the Review of the Town's Financial Management, Risk Management, Legislative Compliance and Internal Controls, and note the Improvement Register, which will be incorporated with the standing Status Report.

EXECUTIVE SUMMARY

In order to meet the requirements under Regulation 5 (2)(c) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*, an independent consolidated report has been prepared by Moore Stephens following a review undertaken during November and December 2022 of the Town's financial management, risk management, legislative compliance, and internal control systems.

BACKGROUND

The objective and scope of the review is as follows:

Financial Management Review

Once every three (3) years the Chief Executive Officer is required to review the appropriateness and effectiveness of the financial management systems and procedures, as required by Financial Management Regulation 5 (2)(c). The review covers the systems and procedures established by the Town in performing the duties defined by Financial Management Regulation 5 (1), including, but not limited to the following:

- Collection of money owed;
- Custody and security of money held;
- Maintenance and security of financial records;
- Accounting for revenue and expenses;
- Accounting for assets and liabilities;
- Accounting for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Maintenance and processing of payroll;
- Stock control and costing records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023

Systems and Procedures Review

Likewise, at least once every three (3) years the Chief Executive Officer is required to report on the appropriateness and effectiveness of the Town's risk management, internal controls and legislative compliance systems and procedures, every three years, as required by Audit Regulation 17. The results of the review are to be reported by the CEO to the Audit Committee. The Audit Committee is required to review the CEO's report and then report to the Council. The report from the Audit Committee to the Council is required to have attached a copy of the CEO's report to the Audit Committee.

To ensure independence of process, Moore Australia were engaged to undertake the review involving the following methodology:

- Conduct onsite interviews with key personnel involved in risk management, financial management and ensuring the Town's adherence to legislative compliance;
- Identify the extent of commitment and mandate to Risk Management principles (using AS/NZS ISO 31000:2018 as the framework) within the overall risk management framework;
- Review each component (risk management, legislative compliance and internal controls) after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps (if any) between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report on the appropriateness and the effectiveness of current systems and procedures.

CONSULTATION

Chief Executive Officer
Moore Australia
ELT Workshop 14th February 2023

STATUTORY ENVIRONMENT

Local Government Act 1995
Local Government (Audit) Regulations 1996 Regulation 17
Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

F8.7 Significant Accounting Policies

FINANCIAL IMPLICATIONS

The cost of the engagement with Moore Stephens was \$22,500 (GST ex).

STRATEGIC IMPLICATIONS***Strategic Priority 5 – Leadership and Governance***

- 5.1 Strengthen organisational accountability and transparency.
5.3 Strive for excellence in leadership and governance.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That key findings from the FMR/Reg 17 Review are not actioned	Possible (3)	Moderate (3)	Moderate (5-9)	Compliance	Control through oversight by the Audit Committee and ensuring adequate budget allocation for resourcing

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

An Improvement Register detailing 17 findings has been prepared and is appended to this report. This register also includes a risk rating and proposed mitigation and management strategies. This register will be presented to the Audit Committee as a standing item.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



CONCLUSION

Representatives from Moore Australia will be attending the Audit Committee Meeting to present the Report. Should Committee Members wish to query specific findings, they are encouraged to ask questions at the meeting.

10.2 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 020103

OFFICER RECOMMENDATION

Moved Cr McPhail, seconded Cr Donovan

That the Audit Committee recommend Council:

- 1. receive the consolidated report from the Chief Executive Officer on the appropriateness and effectiveness of the Town's financial managements systems, risk management, internal controls and legislative compliance systems and procedures as required by Regulation 5 (2)(c) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*.**
- 2. recommend that the review be presented to Council, and that the Improvement Register be incorporated into a Status Report for ongoing review and monitoring.**

(CARRIED UNANIMOUSLY)

NB: Russell Barnes and Tanya Browning, Moore Australia provided a presentation on their review of the Town's Financial Management, Risk Management, Legislative Compliance and Internal Controls and discussed the findings with Elected Members.

Moore Australia and Elected Members thanked staff for their assistance during the Audit Review and congratulated staff for the work undertaken since the 2019 Review.

REPORT ATTACHMENTS

Attachments start on the next page



Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Town of East Fremantle

January 2023



www.moore-australia.com.au

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Attachment -1

1.0 Engagement Overview

1.1 Scope of Services

The Town of East Fremantle (Town) engaged Moore Australia to undertake a review service with a dual purpose, firstly to provide the basis for a report by the CEO to the Audit Committee on the appropriateness and effectiveness of the Town's risk management, internal controls and legislative compliance systems and procedures as required by the *Local Government (Audit) Regulations 1996* Regulation 17. Secondly, a review of financial management systems to assess the appropriateness and effectiveness of these systems and procedures, as required by *Local Government (Financial Management) Regulations 1996* Regulation 5(2)(c).

For efficiency, the reviews were undertaken simultaneously (onsite component undertaken in November 2022), and the results contained in this single report. Financial management systems and procedures are considered a subset of broader overall risk management, legislative compliance and internal controls. The matters examined in respect of financial management systems are detailed in Appendix A. Where opportunities for improvement were identified, they are reported within the relevant section of the risk management, legislative compliance and internal controls framework design, implementation and evaluation sections of this report.

The results of the risk management, legislative compliance and internal controls review are to be reported by the CEO to the Audit Committee. The Audit Committee is required to review the CEO's report and on-report to Council. The report from the Audit Committee to Council is required to have attached a copy of the CEO's initial report to the Audit Committee.

1.1.1 Procedures – Financial Management Review

Our procedures for the Financial Management Review encompassed a review of the Town's financial systems including, but not necessarily limited to:

- Collection of money owed;
- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

Our procedures and approach have been developed over a number of years taking into account our extensive local government background and seeks to examine both financial systems and procedures in use.

The financial management review does not examine systems and procedures which are non-financial in nature and did not specifically test for legislative breaches. These were examined as part of the risk management, legislative compliance and internal control review.

Attachment -1

1.0 Engagement Overview

1.1.2 Procedures – Risk Management, Legislative Compliance and Internal Controls Review

Our procedures for the systems and procedures review, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, on behalf of the CEO encompassed the following services:

- A review of the risk management systems policies, procedures and plans in place at the Town;
- Evaluate the non-financial/operational internal control systems and procedures at the Town;
- Assess systems and procedures for maintaining legislative compliance; and
- Prepare a report of matters identified during the review to assist the CEO assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*.

To undertake these procedures, we applied the following methodology:

- Conduct interviews with key personnel involved in risk management, financial management and the Town's adherence to legislative requirements;
- Identify the extent of commitment and mandate to risk management principles, using AS/NZS ISO 31000:2018 as the framework, within the overall risk management framework;
- Review each component of risk management, legislative compliance and internal controls after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps, if any, between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report on the appropriateness and the effectiveness of current systems and procedures.

The review was a high-level review given the scale, variety and breadth of non-financial activities and considered, as a minimum, the issues identified by the Department of Local Government, Sport and Cultural Industries to Local Government Operational Guideline Number 09 – Audit in Local Government (listed in Appendix E).

2.0 Review Context

2.1 Review Context - Town of East Fremantle

Understanding the external and internal context in which the Town operates, relevant to financial management, risk, the internal control environment and its legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Strategic Community Plan.
Rapid changes in information technology, changing the service delivery environment.	The timing and actions contained in the current Corporate Business Plan.
Increased compliance requirements due to government policy and legislation.	Organisational size, structure, activities and location.
Cost shifting by the Federal and State governments.	Human resourcing levels and staff retention.
Climate change and subsequent response.	The financial capacity of the Town.
Increasing risk of cyber attack resulting in compromised or lost data.	Maintenance of corporate records.
Increasing aging population locally.	Allocation of resources to achieve strategic outcomes.
COVID 19 and impact on the external environment	COVID 19 and impact on the internal environment.
Changing global economic environment.	

Attachment -1

3.0 Review Summary

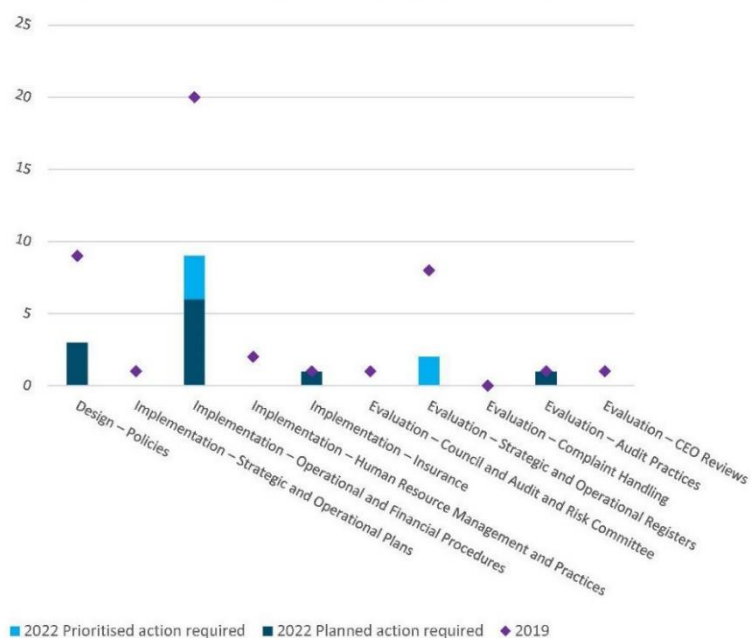
3.1 Overall

Operations of a metropolitan local government are complex and involve a number of people making decisions across a variety of areas of operations. The Town of East Fremantle is highly reliant on a small team of senior decision makers to govern its operations. Senior management have invested significant effort implementing sound financial and risk management through internal controls and aiming to achieve a high level of compliance. The results of these efforts were highlighted through the reduction of the number of areas for improvement (over 60% less) noted since the last review. The maintenance of continued and sustained efforts toward high levels of compliance and effective controls is to be commended and encouraged into the future.

This review was undertaken by first determining an appropriate framework for the Town against which current policies, procedures and actions could be assessed, this is described further in Section 5.0. A number of areas for improvement were identified during the review. As the Town has limited resources, the areas identified for improvement have been split between those requiring prioritised action and those requiring planned action as it will require resources and time to address a number of the matters raised.

The chart below reflects the number of improvements identified within each area of the framework examined.

No. of identified improvements required by framework element



Details of each improvement identified under each framework element are provided in Sections 6.0 through 8.0 of this report. Key improvements are provided under each of the review areas, financial management, risk management, internal control and legislative compliance on the following pages.

A summary of improvements listed by prioritised and planned action is provided at Appendix F.

3.0 Review Summary

3.2 Financial Management

The Town has a number of financial management system controls to cover the wide variety of operations undertaken. Council has responsibility for the adoption of the annual budget and annual report, review of the monthly statement of financial activity and review of the monthly list of payments. Responsibility for the financial management of the Town rests with the CEO, as detailed under regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

Through our examination of financial management system controls during our review, we noted ongoing, routine monitoring and evaluation by management which included the introduction of improvements to a number of processes. The continuation of these efforts to date are commended, and strongly encouraged to be maintained.

3.2.1 Appropriateness

Considering the size, resources, variety of operations and the context in which the Town operates, documented internal control procedures relating to financial management systems, are considered largely appropriate as a means of maintaining a high level of control over the financial management of the Town. Our assessment as to the appropriateness is subject to identified weaknesses being addressed, and provided internal control procedures are routinely and consistently applied.

Some weaknesses were identified with current controls and procedures, these are explained within Section 6.0 Framework Design and 7.0 Framework Implementation of this report.

3.2.2 Effectiveness

Considering the results of other elements of financial management systems and processes where documented and routinely tested, the current practices undertaken by the Town may be considered generally effective. Our assessment as to effectiveness is subject to the implementation of the improvements highlighted within this report.

Whilst generally considered effective, weaknesses were identified where internal controls are not considered effective. These are explained within Section 7.0 Framework Implementation of this report.

3.2.3 Improvements

Details of recommended improvements to the current financial management, procedures and systems for the Town are set out within the framework design and implementation sections of this report. Key operational areas where opportunities for improvements to the appropriateness and effectiveness of these procedures and internal controls were identified are:

- Petty cash controls;
- Procurement controls; and
- Credit card controls.

3.0 Review Summary

3.3 Risk Management

Risk management activities in local government should aim to facilitate an integrated and organisation wide approach to risk management practices. These activities would generally include routine and consistent consideration of risks (existing, new and emerging), as well as mitigations available to minimise risk levels, from both a 'top down' perspective as well as 'bottom up' perspective. These activities should be consistently applied through operational systems, processes and controls.

The Town has developed its formal risk management processes with the adoption of an updated Risk Management Policy. This policy was last reviewed in December 2020. The Policy refers to the latest Risk Management Standard ISO 31000:2018. The policy document and supporting risk management procedures forms the basis for risk management activities within the Town.

Development and application of risk management systems and processes, including routine reporting to the Audit and Risk Committee, were noted to have been recently implemented, with further improvements currently being progressed. Management efforts to implement improved risk management practices are commended.

3.3.1 Appropriateness

Currently, a documented entity wide Risk Management Policy is in existence to guide the implementation of risk management throughout the Town.

Considering the size, resources, operations and the context in which the Town operates, a documented risk management policy and procedures aligned to ISO 31000:2018 is considered appropriate as a means of uniformly supporting decision making and documenting the organisation's response to risks.

3.3.2 Effectiveness

The current risk management policy reflects the Town's commitment to organisation wide risk management principles, systems and processes aimed at optimising the achievement of objectives, embedding controls to mitigate risk, improving corporate governance and planning for continuity of critical operations.

While further development and application of risk management systems and processes are encouraged to be implemented throughout the organisation in order for risk management processes and procedures to be considered effective, the improvements since the previous review has positively contributed to the progression of effective risk management practices.

3.3.3 Improvements

Improvements to risk management practices and policies are detailed within the framework design and implementation sections of this report, with key matters summarised as follows:

- Align risk management activities and practices throughout the organisation and apply these consistently in accordance with the Town's policy;
- Review contractor insurance to ensure contractors have appropriate insurance;
- Review Purchasing Policy 2.1.3 to ensure it reflects the purchasing objectives and risks of the Town;
- Develop and apply risk management activities to existing practices in accordance with adopted risk management framework; and
- Ensure appropriate management of operational risks for identified high risk areas.

3.0 Review Summary

3.4 Internal Control

The principles of internal controls are not limited to administrative and financial control activities as they extend to all facets of operations. While the CEO is generally responsible for developing and maintaining internal control frameworks, all levels of the organisation should be accountable for the documentation and implementation of systems, controls, processes and procedures in their own area of responsibility. They all perform a function in the internal control framework.

Internal controls are of critical importance to operations and should provide for appropriate segregation of duties, experienced and qualified staff, risk management, documented procedures and effective monitoring and adherence. However inherent limitations will always be present in internal control frameworks. Mechanisms whereby routine review and regular updates occur may assist to ensure control environments are suitably maintained.

An internal control policy was initially adopted by the Town in November 2018, in the form of Policy 2.2.5 Internal Audit Charter, aimed at providing a mechanism where regular reviews and updates may occur in relation to internal control functions. We observed during our review a number of improvements where internal controls have recently been, or are currently, being developed. These have the objective of improving the existing framework and reducing gaps where weaknesses have been identified.

3.4.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the Town operates, the internal control framework, procedures and systems as described to us are considered appropriate for most areas of operations, subject to the identified improvements being in place. Some internal controls were identified where these controls may be improved, as described within section 7.0 Framework Implementation of this report.

3.4.2 Effectiveness

Considering the overall results of monitoring and compliance practices undertaken by the Town, the current internal control framework, procedures and systems (where documented and routinely tested) may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed at Section 7.0 Framework Implementation of this report.

3.4.3 Improvements

Recommended improvements to the current internal control framework, procedures and systems are detailed later within the framework design and implementation sections of this report with selected key improvements to internal controls summarised as follows:

- Update existing policy 2.2.5 Internal Audit Charter to align with the current risk management standard ISO 31000:2018 to assist with promoting a risk based approach to the further development and maintenance of documented internal controls and procedures. Continual risk based assessment of appropriate controls throughout the organisation will assist to identify the need for new controls and identify existing outdated and unnecessary controls to be discontinued;
- Key internal controls should be documented either as procedures, checklists or workflow diagrams;
- Update and maintain registers to improve existing internal controls as discussed at Section 8.2 of this report; and
- Implement financial management control recommendations discussed at Section 3.1 of this report.

Attachment -1

3.0 Review Summary

3.5 Legislative Compliance

General principles of good governance often refer to the application of appropriate policies and procedures to assist with ensuring appropriate measures are in place to uphold high levels of legislative compliance. The resources allocated to these structures will vary according to the context of individual local government operations. Formalised processes are designed to provide a consistent structure to guide the prioritisation of resources toward achieving compliance requirements and integration into the operations of the local government.

A legislative compliance policy was adopted by the Town in October 2021, to develop and improve upon previous reliance placed upon the knowledge and experience of senior staff and their individual desire to achieve high levels of legislative and regulatory compliance. The policy aims to support the implementation of legislative compliance systems throughout the Town's operations.

3.5.1 Appropriateness

While a policy exists to support the commitment of the Town toward high levels of legislative compliance, some reliance remains on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads may impact objectives relating to legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group.

Reliance on experienced senior staff for legislative compliance while considered appropriate, carries high risk where the number of experienced senior staff is low. Considering local governments generally maintain a low risk appetite for breaches of legislation, a documented legislative compliance policy would generally be considered appropriate and demonstrative of general principles associated with good governance.

3.5.2 Effectiveness

Some instances of minor non-compliance with legislative requirements were identified during our review. A proportion of the breaches identified appeared to be isolated to a portion of the organisation, where further training, education and support may benefit individual officers to better understand their legislative compliance responsibilities and obligations.

Apart from the identified breaches of legislation, and in the instances where the effectiveness was able to be assessed, the current legislative compliance framework is considered effective.

3.5.3 Improvements

Improvements to the current legislative compliance framework, are set out later within this report and summarised as follows:

- Maintain statutory registers as required by legislation;
- Review risks associated with record keeping practices when next reviewing the Town's Record Keeping Plan. Documentation of risk treatments may assist with planned implementation of identified improvements;
- Further development and approval of authorised checklists for functions which require a high level of legislative compliance; and
- Update policies discussed at Section 6.2 of this report to remove references to external information which may cause confusion with compliance obligations.

Attachment -1

4.0 Methodology

4.1 Review Methodology – Financial Management Review

The objective of this review is to assist the CEO of the Town of East Fremantle to discharge responsibilities in respect to regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended).

In carrying out our review, we examined documented policies and procedures, undertook walkthroughs of key systems and procedures and performed limited detailed testing procedures to identify weaknesses in the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within the Town, as required by regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

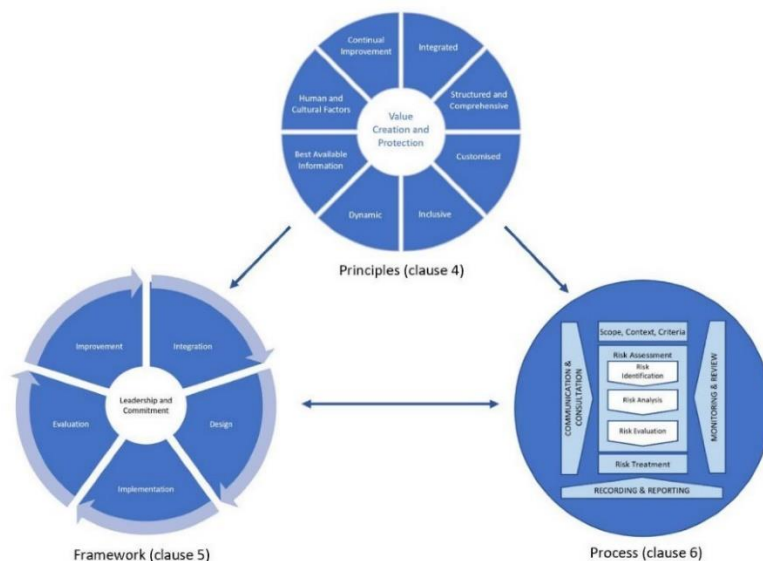
4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls

The primary goal of this review is to assist the CEO to establish the appropriateness and effectiveness of the Town's systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management, ISO 31000:2018(E), identifies three components in the application of risk management, being *Principles*, *Framework* and *Process*, as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



Source: Australia/New Zealand Standard ISO 31000:2018

4.0 Methodology

4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls (continued)

In undertaking our review, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, *Integration, Design, Implementation, Evaluation and Improvement*, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the Town;
- Assess the design of the current framework through an understanding of the Town and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the Town's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Review the current process for the Town's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report on the appropriateness and effectiveness of current systems and procedures.

This evaluation is based on interviews with key staff, review of requested documentation listed in the Appendices and reference to any external audit reports or reviews previously conducted.

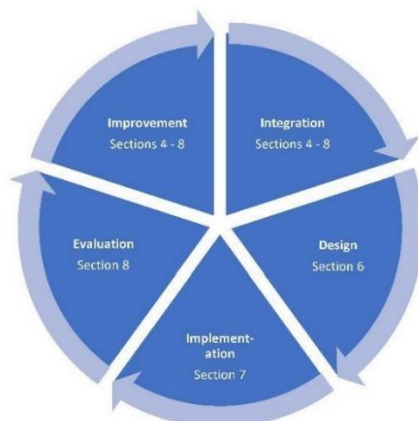
Attachment -1

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Town of East Fremantle, after consideration of the current internal and external influences, detailed in Section 2.1.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



Source: Australia/New Zealand Standard ISO 31000:2018

A high-level review of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing in all areas.

The results of our review, as detailed on the following pages, are set out with reference to the structure of the above framework. We assessed the following areas:

Design	Implementation	Evaluation
6.1 Strategic Plans	7.1 Strategic and Operational Plans	8.1 Council and Audit and Risk Committee
6.2 Council Policies	7.2 Operational and Financial Procedures	8.2 Strategic and Operational Registers
	7.3 Human Resource Management and Practices	8.3 Annual Compliance Audit Returns
	7.4 Insurance	8.4 Complaint Handling
		8.5 Audit Practices
		8.6 Reviews required by the CEO

Integration along with Leadership and Commitment were assessed within each of the elements of the framework.

6.0 Framework Design

6.1 Strategic Plans

The Town has adopted two key strategic documents, the Strategic Community Plan 2020-2030 and the Corporate Business Plan 2022-2026. These plans identify the Council's organisational objectives and key outcomes, as the Town progress on its stated mission *"An inclusive community balancing growth, lifestyle and sustainability"*.

The Strategic Community Plan recognises the community's aspirations and values through the following key focus areas:

1. **Social:** A socially connected, inclusive and safe community;
2. **Economic:** Sustainable, locally focused and easy to do business with;
3. **Built Environment:** Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces;
4. **Natural Environment:** Maintaining and enhancing our river foreshore and other green open spaces with a focus on environmental sustainability and community amenity; and
5. **Leadership & Governance:** A proactive, approachable Council which values community consultation, transparency and accountability.

In seeking to achieve its objectives, the Town of East Fremantle faces both inherent and business risks. Whilst striving to fulfil expectations, it is also expected to meet compliance with numerous legislative requirements. To manage these risks, the Town has established various processes, systems and controls.

The Strategic Community Plan references strategic challenges which might affect the Town, and the community's aspirations / vision, and the projects and programs which will be implemented through the plan.

This review examines the appropriateness and effectiveness of the organisation's risk management systems, internal controls and legislative compliance in the context of the Town striving to achieve its stated objectives.

Attachment -1

6.0 Framework Design

6.2 Council Policies

Whilst the operations of the Town are the responsibility of the CEO, the Council is responsible for setting the framework for operations via adopted Council policies. These policies represent an overarching framework for the establishment of procedures relevant to risk management, internal controls, legislative compliance and financial management and have been reviewed for appropriateness and effectiveness.

In general, Council policies are well formulated and provide clear guidance regarding Council's position on certain matters. A list of policies reviewed is provided in Appendix B - Council Policies Examined. The table below details matters identified and associated suggested improvements.

	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.1	Purchasing Policy 2.1.3	Policy providing a best practice approach and procedures for purchasing. Ensure consistency for all purchasing activities that integrates with all operational areas. Requires compliance with the <i>Local Government Act 1995</i> and <i>Local Government (Functions and General) Regulations 1996</i> .	<p>Instances of non compliance with the purchasing policy were noted during our review and are detailed further in Section 7.2 Operational and Financial Procedures of our report. We noted (based upon representations from staff) some of these instances relate to external challenges where policy requirements conflict with operational requirements, such as obtaining quotations for lower value purchases, contract requirements etc. Other instances may relate to poor understanding of policy compliance requirements of some staff members.</p> <p>Improvement: Consider reviewing the policy to ensure it reflects the context of the organisation, as well as controls to treat, monitor and evaluate risks associated with procurement activities. Training of individual officers with poor levels of compliance should also be undertaken to ensure they understand and comprehend policy requirements.</p>
6.2.2	General Policy Actions	To set out parameters for the implementation of policies.	<p>We noted some Council policies which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions of the CEO are to be executed. Some policies where this may occur includes:</p> <ul style="list-style-type: none"> • Policy 1.2.3 Staff Recruitment and Retention; • Policy 1.2.5 Staff Education and Study Leave; • Policy 1.2.7 COVID-19 Leave; and • Policy 2.1.17 Pensioners and Seniors Rebates Eligibility. <p>Improvement: Review and update this policy to consider the appropriate separation of the roles of the Council and the CEO. Consider review and update of policies to articulate the strategic direction of Council, rather than operational direction, particularly where legislation does not provide such direction.</p>

6.0 Framework Design

	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.3	Policy Reference to Legislation and External Information	To support the link between Council policy, legislation and other information sources.	<p>We noted some policies contain specific detail relating to legislation and other external references, including:</p> <ul style="list-style-type: none"> • Policy 2.1.1 Disposal of Surplus Property; • Policy 2.1.17 Pensioners and Seniors Rebates Eligibility; and • Policy 5.1.2 Dangerous Dog Declarations. <p>This practice may result in conflict between the policy and legislation or guidance in the instance of a change in legislation, guidance, or other external references.</p> <hr/> <p>Some policies contain references to legislation and other external references which are no longer current and have been superseded, including:</p> <ul style="list-style-type: none"> • Policy 1.1.6 Elected Member Communication; • Policy 1.2.7 Covid-19 Leave; and • Policy 2.2.5 Internal Audit Charter. <hr/> <p>Improvement: Update policies to remove specific and / or detailed references to legislation and other external references to assist with maintaining appropriate alignment and consistency in Council policies.</p>

7.0 Framework Implementation

7.1 Strategic and Operational Plans

The Council has several strategic and operational plans which form the basis of entity level controls and entity level risk assessments.

A list of plans reviewed is provided in Appendix C - Plans Examined.

Attachment -1

7.0 Framework Implementation

7.2 Operational and Financial Procedures

In seeking to achieve its vision, the Town delivers a number of services to the community. Meetings were undertaken with key staff in each of the areas of service responsibility, as well as examination of documented processes, to determine the practices applied to issues of risk management, internal controls and legislative compliance. A summary of the reviews undertaken to evaluate the controls is included at Appendix C.

We observed a number of practices and procedures in place, however their application was not always consistent. Considering the number of services provided and current staff resourcing, a risk based approach to the prioritisation of the review and development of new procedures is recommended. The table below details areas of suggested improvement in relation to policies and procedures examined.

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.1	Operational Procedures	To provide direction to staff in the delivery of day-to-day operational tasks, as well as guidance for expected processes, systems, and controls to be maintained.	<p>Procedures are not formalised for some key operational functions throughout the Town. Workflow process diagrams and checklists may assist to create a visual representation of a process, clearly identifying key points of control and responsibility to be evidenced and independently reviewed. Where appropriate, these may be complemented by clearly articulated, descriptive documented procedures.</p> <p>Improvement: Routinely undertake a review of existing operational procedures, and where required develop and implement additional procedures, to provide operational guidance aligned with adopted Council policies and legislation. Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from management. Development of documented procedures and checklists, and / or workflow process diagrams may assist in clearly identifying controls and processes to be followed.</p>

7.0 Framework Implementation

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.2	Segregation of Duties and Internal Controls	Controls to minimise opportunities for collusion or fraud to occur, reduce the risk of errors and improve oversight and compliance with adopted policies and procedures.	<p>We note segregation of duties occurs for a number of key roles, however we observed through our testing instances where resource constraints prevented these controls being consistently applied. Where a single individual is responsible for or involved in multiple stages of various processes, there is an increased risk and opportunity for error or misconduct.</p> <p>Improvement: Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being observed and maintained as required. Where resourcing constraints exist, other considerations should be applied such as training and engaging officers within the organisation who may not normally be involved in these processes, to assist with checks and controls, or engaging independent parties to provide sufficient levels of oversight. These controls should also be reflected in adopted policies and approved procedures.</p>
7.2.3	Overhead & Administration Allocations	To allocate indirect costs in a practical and efficient manner.	<p>A documented process to determine the allocation of administration allocations and indirect costs was not available for our review. From staff representations, current plant allocations are automatically recovered based on historical assessments and are reviewed during annual budget preparations.</p> <p>Improvement: Undertake a review of activity based costings to support the calculation of overhead and administration allocations.</p>
7.2.4	Petty Cash	Systems and processes to ensure controls are maintained around petty cash.	<p>Our testing of petty cash noted the balance of petty cash reviewed did not reconcile with the recorded transactions at the time of our site visit.</p> <p>Improvement: Undertake a review of systems and processes relating to petty cash, to ensure adequate controls exist relating to security of cash held, as well as maintaining and processing of petty cash transactions.</p>

Attachment -1

7.0 Framework Implementation

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.5	Credit Cards	Systems and processes to control use of Corporate Credit Cards held.	<p>During our limited testing we noted an official tax invoice was not available for a credit card purchase as required by Council policy. We also noted a tax invoice for a purchase made which did not detail the goods being purchased.</p> <p>Improvement: Update and maintain procedures to ensure all payments made by credit cards are accompanied by appropriate tax invoices or other documentation as required by Council policy.</p>
7.2.6	Procurement	Procedures for the procurement of goods or services.	<p>Through our limited testing, we noted instances where:</p> <ul style="list-style-type: none"> • Evidence of approvals for exemptions to purchasing requirements was not available for our review; • Some payments tested were authorised for processing by the same individual who both requested and authorised the purchase order as well as receiving the goods/service for the service; and • Evidence of independent review and authorisation of payment for some creditor invoices was not always maintained. <p>Improvements: All procurement of goods or services should be undertaken in accordance with legislative requirements and the purchasing policy. A review of the purchasing policy may be required to ensure the policy is practical and addresses identified procurement risks.</p> <p>Appropriate segregation of duties relating to the requisitioning, receipting goods and services, approval and authorisation of procurement related activities should exist. If circumstances prevent the full segregation of duties then procedures should exist to demonstrate alternate controls in place to reduce associated risks.</p> <p>Review and update procedures to ensure appropriate review and authorisation has occurred and is evidenced prior to creditors invoices being authorised for payment.</p>

7.0 Framework Implementation

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.7	Record Keeping Practices	To demonstrate compliance of record keeping systems and practices with legislative requirements.	<p>Upon inspection of record storage areas for hard copy records held by the Town, measures to consider risks such as vermin control and fire suppression were not evident. Although the overall impact of a record loss as documented in the Town's approved Record Keeping Plan is listed as low/medium, additional risk assessments assist with demonstrating risks are being appropriately managed.</p> <p>Improvement: Review systems and processes through a risk based approach when undertaking review of the Record Keeping Plan. This should include planned implementation of any improvements noted within the plan, self evaluated improvements and any actions noted by the State Records Office.</p>
7.2.8	Contract Management	To provide clear documentation of key contract / agreement information entered into with third parties by the Town.	<p>Our testing and staff representations noted formalised and duly executed contracts detailing agreed service levels were not always prepared at the time of engaging contractors as required by the Town's procurement policy. This has the potential to limit controls relating to cost or performance management, as well as minimum service levels for works and/or services performed.</p> <p>Improvement: Review and update systems and processes to provide for higher level controls and oversight of contracts entered into with third parties by the Town. Agreements should be dually executed to ensure contract obligations are met by both parties. Undertake training with individual staff where low compliance exists.</p>
7.2.9	Grants Management	Controls for the effective management of grants and compliance with conditions imposed by funding bodies.	<p>We noted limited procedures exist to support processes and controls in respect to:</p> <ul style="list-style-type: none"> • acquittal of grants; • compliance with grant conditions; and • governance and administration arrangements. <p>Where grants are not effectively managed, there is a risk funds may be returned due to poor performance or missed opportunities in the future. In circumstances where controls are not effective for grant application processes, unbudgeted and unauthorised financial commitments may be undertaken on behalf of the Town.</p> <p>Improvement: Document and implement procedures in relation to grants. Systems relating to grants management should include controls for the monitoring of grants with funding conditions and acquittal processes. Understanding the current status of grants (as well as the number of grants currently being managed by the Town) may assist in assessing the risks of undertaking additional programs, performance with current programs (e.g. where programs are not efficiently delivered) and detecting any issues or non compliance in a timely manner for appropriate action.</p>

Attachment -1

7.0 Framework Implementation

7.3 Human Resource Management and Practices

A number of components constitute the Town's human resource management practices and form an essential element of risk management, internal control and legislative compliance. Each of these elements where opportunities for improvements were identified has been included by management for ongoing monitoring through the Town's ongoing risk management activities.

7.4 Insurance

At present, the Executive Manager Corporate Services annually reviews the completeness of insurance. Discussions are also held with the insurers annually and adjustments to policies and insurance levels made as considered appropriate. The insurance values of buildings, plant and equipment are based on the three to five yearly valuations of building assets undertaken by registered valuers.

	Component	Purpose / Goal	Matters Noted / Improvements
7.4.1	Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Town.	<p>Contractors' insurances are not always assessed prior to award of contracts. Reliance is placed on contract managers to ensure copies of insurances are provided, reviewed and maintained.</p> <hr/> <p>Improvement: To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Town, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained, reviewed and held on file prior to awarding of contracts. Monitoring periodically to ensure currency of insurances is maintained is required for longer term contracts.</p>

8.0 Framework Evaluation

Developing and implementing systems and procedures for risk management, legislative compliance and internal controls within a Town can be a time consuming and expensive exercise with the potential to divert resources away from direct services. Considering the level of investment necessary to establish these systems, actions to monitor their effectiveness are an essential practice.

Over time, the relevancy of established controls may change, their purpose may be forgotten, or technology may offer a more efficient or effective way to achieve the initial goal. For these reasons, formal review procedures are required to ensure the resources applied to maintaining these systems, practices and controls are done so in the most efficient way.

Evidence of the monitoring of risk management, internal controls and legislative compliance is sourced from Minutes of Meetings, Registers of Disclosures and reports reviewed.

8.1 Council and Audit and Risk Committee

Regular monthly financial statements and lists of payments, made in the intervening period between each meeting, have been presented to the Council for review, as required by legislation. This provides the basis for high level oversight of the expenditure transactions of the organisation.

8.0 Framework Evaluation

8.2 Strategic and Operational Registers

A number of registers are maintained by the Town. The table below details areas for possible improvement in relation to these registers.

	Register	Purpose / Goal	Matters Identified / Improvements
8.2.1	Financial Interest Register	Records details required under the Act relating to financial circumstances of relevant persons.	<p>Upon inspection of the register of financial interests, we noted an annual return for a relevant person was incomplete.</p> <p>Improvement: Establish procedures to ensure all returns required to be maintained within the register of financial interests are properly completed at the time of providing acknowledgement of receipt of the returns.</p>
8.2.2	Delegation Register	Statutory register of delegations of authority.	<p>Our testing noted the recording of delegations exercised had not been consistently maintained as required.</p> <p>Improvement: Review systems and processes relating to the recording of exercise of delegations. Ensure staff with delegations are aware of requirements and responsibilities of each delegation, and maintain individual accountability for compliance.</p>

8.0 Framework Evaluation

8.3 Annual Compliance Audit Returns (CAR)

Returns have been completed on a self-assessment basis and approved by the Audit Committee and Council each year. The CAR was completed in house by staff for the 2019, 2020 and 2021 return periods. Non compliance was noted in the 2019 return in relation to publishing the gift register on the Town's website, removal of a return from the current register of financial interests had not occurred, some non compliance with information recorded in the tender register and some non compliance relating to procurement activities below \$150,000. In 2020 non compliance with the purchasing policy was noted for purchases between \$5,000 and \$20,000 and non publication of the tender register on the official local government website. These matters were reported to the Audit Committee and to Council, with improvements noted within the agenda report attachment to address matters identified.

8.4 Complaint Handling

Governance: External Complaints Policy (maintained within Employee Policy and Procedure Manual) provides for the management of community complaints. This policy appears to be consistently applied across the organisation, with regular reviews and management reporting to ensure complaints are adequately actioned and addressed.

8.0 Framework Evaluation

8.5 Audit Practices

The 2018-19, 2019-20 and 2020-21 reporting periods were audited by the Office of the Auditor General (OAG). The 2018-19 and 2019-20 audit reports noted the operating surplus ratio had been below the benchmark set by the Department of Local Government, Sport and Cultural Industries (DLGSC) standard for three years and indicated a significant adverse trend to the financial position of the Town. The 2018-19 audit report also noted weaknesses in systems controls, as well as controls relating to procurement, employee and banking master file changes. System access controls were again noted in the 2019-20 audit report. A significant adverse trend was also noted in 2020-21 for the operating surplus ratio having been below the benchmark set by DLGSC for three years. Reports on actions to be taken to improve these significant matters raised were prepared and considered as required by legislation.

The table below details areas for possible improvement in relation to audit practices.

Component	Purpose / Goal	Matters Noted / Improvements
8.5.1 Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	<p>Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.</p> <p>Improvement: We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.</p> <p>Management Comment: An annual work plan is considered by the Audit and Risk Committee annually. Limited resources are available for internal audit activities, and as such engagements are undertaken subject to resourcing and risk assessment.</p>

8.0 Framework Evaluation

8.6 Review required to be undertaken by the CEO

The CEO is required to undertake reviews of systems and procedures of the local government. We noted a small number of recommendations from the prior reviews remain to be fully implemented. These recommendations have been included within this report.

9.0 Other Matters

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Document Date

Version: 2.0
Status: FINAL
Date: 17 February 2023

Appendix A – Financial Management Systems Review

The following reviews were undertaken to evaluate the appropriateness and effectiveness of financial management system controls:

System	Description
Bank reconciliation and petty cash management	Examination of procedures and review of maintenance and management practices undertaken by staff
Trust funds	Examination of trust funds to determine proper accountability in the Town's financial management system and compliance with regulatory requirements
Receipts and receivables	Examination of end of day banking procedures to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting
Rates	<p>The Town's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger. We randomly selected and tested rate notices which included:</p> <ul style="list-style-type: none"> • sighting the notices; • re-performing the calculations; • ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget; • ensuring the rate system is properly updated; and • checking proper posting to the general ledger
Purchases, payments and payables (including purchase orders)	<p>Random selection of payment transactions to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The Town's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.</p> <p>We are aware of many incidents of payment scams/frauds within the local government industry during recent years. As a consequence of this activity, we have had a specific focus on the controls around the changes to supplier details within the EFT payment system</p>
Payroll	<p>A sample of eight employees were randomly selected from four pay runs and detailed testing of each employee's pay was performed to help ensure:</p> <ul style="list-style-type: none"> • the employee existed; • the correct rate of pay was used; • non-statutory deduction authorities are on hand; • time sheets were properly completed and authorised; • hours worked were properly authorised; and • allocations were reasonable and correctly posted <p>The Town's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled</p>
Credit card procedures	<p>A review of the Town's credit card procedures was performed to determine if adequate controls were in place. We randomly selected and tested credit card transactions to determine whether they are legitimate and usual in the context of the Town's operations. This included:</p> <ul style="list-style-type: none"> • sighting tax invoices; • ascertaining whether the transaction is for bona fide Town business; and • determining whether transactions are in line with the Town's policy.

Appendix A – Financial Management Systems Review

System	Description
Fixed assets (including depreciation, acquisition and disposal of property)	<p>The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined. A sample of asset additions and disposals were judgmentally selected, and testing performed to ensure:</p> <ul style="list-style-type: none"> the tax invoices existed; correct posting to the general ledger; fixed assets register was promptly updated; and classification of assets was correct. <p>In addition, a sample of four assets were judgmentally selected and testing performed to ensure the depreciation rates used are in line with the Town's policy</p>
Cost and administration allocation	The Town's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed
Financial reports controls	The format of the annual report, annual financial report and monthly financial reports were reviewed for compliance with legislative requirements
Budget and budget review	The 2022-23 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements
Borrowings	Reconciliation of borrowings to the WATC loan schedules were examined
Inventory	Inventory reconciliations and stocktake procedures were examined

Appendix B – Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic (most recent amendments dated 19 July 2022, supplied for review November 2022)

1. OFFICE OF THE CEO	
1.1	ELECTED MEMBERS
1.1.1	Payment of Council Members Fees and Allowances
1.1.2	ICT Support for Elected Members
1.1.3	Notice of Motions by Elected Members
1.1.4	Legal Advice
1.1.5	Honorary Freeman of the Town of East Fremantle
1.1.6	Elected Member Communication
1.1.7	Attendance at Events
1.1.8	Elected Member and CEO Training & Professional Development
1.1.9	Code of Conduct for Elected Members, Committee Members and Candidates
1.1.10	Code of Conduct Behaviour Complaints Management policy
1.1.11	Elections – Caretaker Period
1.2	HUMAN RESOURCES
1.2.2	CEO Leave Approval
1.2.3	Staff Recruitment and Retention
1.2.4	Gratuity Payment
1.2.5	Staff Education and Study Leave
1.2.6	Employee Use of Council Equipment
1.2.7	COVID-19 Leave
1.2.8	Whistleblower (Public Interest Disclosure)
1.2.9	Appointment of Acting Chief Executive Officer
1.2.10	Employee Superannuation Co-Contribution
1.3	COMMUNICATIONS & COMMUNITY ENGAGEMENT
1.3.1	Social Media

Appendix B – Council Policies Examined

2. CORPORATE SERVICES	
2.1	FINANCIAL MANAGEMENT
2.1.1	Disposal of Surplus Property
2.1.2	Investment of Surplus Funds
2.1.3	Purchasing
2.1.4	Rates Exemption
2.1.5	Donations
2.1.6	Supplier Payments
2.1.7	Rates/Sundry Debtor Recovery (Debt Collection)
2.1.8	Corporate Credit Card
2.1.9	Parking Infringement Appeals
2.1.10	Infringement Debt Management
2.1.11	Community Grants & Sponsorship
2.1.12	Leeuwin Carpark (No 1) & Launching Ramp – Parking for Ratepayers
2.1.13	Rubbish Collection Charge – Domestic Service – No Separate Charge
2.1.14	Motor Vehicle Acquisition & Usage
2.1.15	Waste Services for Community and Sporting Organisations
2.1.16	Rates Concession Policy
2.1.17	Pensioners and Seniors Rates Eligibility
2.1.18	Cash Backed Reserves
2.2	RISK MANAGEMENT
2.2.1	Legal Representation for Council Members and Employees
2.2.2	Use of Information Technology
2.2.3	Related Party Disclosures
2.2.4	Risk Management
2.2.5	Internal Audit Charter
2.2.6	Requests for New or Capital Upgrades to Existing Community Buildings
2.2.7	Fraud and Corruption
2.2.8	Volunteer Management Policy
2.2.9	Legislative Compliance Policy and Procedure

Appendix B – Council Policies Examined

3. REGULATORY SERVICES	
3.1	PLANNING
3.1.1	Residential Design Guidelines
3.1.2	Signage Design Guidelines – Local Planning Policy
3.1.3	Town Centre Redevelopment Guidelines – Local Planning Policy
3.1.4	George Street Mixed Use Precinct New Development Contribution to the Management of Access and Parking – Local Planning Policy
3.1.5	Community Design Advisory Committee
3.1.6	George Street Designated Heritage Area – Local Planning Policy
3.1.7	Wood Encouragement – Council
3.1.8	Wood Encouragement – General
3.1.9	Percent for Public Art – Local Planning Policy
3.2	ENVIRONMENTAL HEALTH
3.2.1	Healthy Eating
3.2.2	Noise Attenuation
3.2.3	Waterwise Poll & Spa Cover Policy
3.2.4	Verge Treatment Policy
4. OPERATIONS	
4.1	PUBLIC INFRASTRUCTURE
4.1.1	Removal of Graffiti
4.1.2	Public Art Panel
4.1.3	Public Art
4.1.4	Directional Signs
4.1.5	Memorials in Public Places
4.2	PARKS AND RESERVES
4.2.1	Maintenance & Removal of Public and Verge Trees
4.2.2	Foreshore Dinghy Management
5. RANGER SERVICES	
5.1	ANIMAL CONTROL
5.1.1	Dog Management – Community Safety
5.1.2	Dangerous Dog Declarations
6. COMMUNITY	
6.1	ACTIVITIES
6.1.1	Community Gardens
6.1.2	Trading in Public Places
6.1.3	Sustainable Event

Appendix C – Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Strategic Community Plan	2020-2030
Corporate Business Plan	2022-2026
Strategic Resource Plan	2019-2034
Rating Strategy and 5 Year Financial Plan	2022
Asset Management Plans (Roads, Parks & Ovals, Footpaths, Drainage, Buildings)	2022
Workforce Plan	2022-2027
Incident Management / Business Continuity Response Plan	2022
Strategic IT Plan	2021-2024
IT Disaster Recovery Plan	2021
Code of Conduct – Elected Members	February 2021
Code of Conduct – Employees (draft)	July 2021
Record Keeping Plan	Approved by State Records Office 22 March 2019
Annual Report	2018-19, 2019-20 & 2020-21

Appendix D – Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Register
Gifts Register
Delegation Register (reviewed June 2022)
Financial Interests Register
Official Complaints Register
Food Registration / Eating Houses Register
Litigation/Claims Register
IT Equipment Register
Swimming Pool Inspection Register
Grants Register
Building Access Register
Portable and Attractive Items Register
Community Complaints Register
Development Applications Register
Tender Register
Hazardous Materials Register

Appendix E – Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

Reviewing whether the local government has an effective risk management system and material operating risks to the local government are appropriately considered;

Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;

Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:

- *potential non-compliance with legislation, regulations and standards and local government's policies*
- *important accounting judgements or estimates prove to be wrong*
- *litigation and claims*
- *misconduct, fraud and theft*
- *significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*

Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported;

Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;

Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;

Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;

Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;

Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and

Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) *Monitoring compliance with legislation and regulations*
- b) *Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*
- c) *Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*

Appendix E – Operational Guidelines

Legislative Compliance (continued)

- d) *Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) *Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) *Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) *Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) *Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) *Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) *Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

Internal controls are systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations.

These systems not only relate to accounting and reporting but also include communication processes both internally and externally, staff management and error handling.

Operational Guidelines prepared by the Department of Local Government and Communities (Audit in Local Government number 09 September 2013) provide the background to Internal Controls in the context of this review as follows:

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- a) *integrity and ethics;*
- b) *policies and delegated authority;*
- c) *levels of responsibilities and authorities;*
- d) *audit practices;*
- e) *information system access and security;*
- f) *management operating style; and*
- g) *human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Appendix E – Operational Guidelines

Internal Controls (continued)

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

Appendix F – Improvements Identified

Risk Area	Prioritised action required
Implementation – Operational and Financial Procedures	7.2.2 Segregation of Duties and Internal Controls
	7.2.6 Procurement
	7.2.8 Contract Management
Implementation – Insurance	7.4.1 Contractor Insurance
Evaluation – Strategic and Operational Registers	8.2.1 Financial Interest Register
	8.2.2 Delegation Register

Appendix F – Improvements Identified

Risk Area	Planned action required
Design – Policies	6.2.1 Purchasing Policy 2.1.3 6.2.2 General Policy Actions 6.2.3 Policy Reference to Legislation and External Information
Implementation – Operational and Financial Procedures	7.2.1 Operational Procedures 7.2.3 Overhead and Administration Allocations 7.2.4 Petty Cash 7.2.5 Credit Cards 7.2.7 Record Keeping Practices 7.2.9 Grants Management
Evaluation – Audit Practices	8.5.1 Internal Audit

Attachment -1

CONTACT US

Level 15, 2 The Esplanade,
Perth WA 6000
T 08 9225 5355
F 08 9225 6181
E localgov-wa@moore-australia.com.au
www.moore-australia.com.au



Attachment 1

Attachment -2
Confidential Attachment

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.3 COMPLIANCE AUDIT RETURN 2022

Report Reference Number	ACR-404
Prepared by	Janine May EA/Governance Coordinator
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Wednesday, 1 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Draft Compliance Audit Return 2022
2. Report from Chris Liversage, Conway Highbury

PURPOSE

To facilitate the adoption of the Compliance Audit Return 2022 for submission to the Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March 2023.

EXECUTIVE SUMMARY

The statutory Compliance Audit Return runs on a calendar year basis and is for the period 1 January to 31 December 2022.

The statutory Compliance Audit Return has been completed by the Executive Assistant/Governance Coordinator and Executive Manager Corporate Services. Consultant Chris Liversage of Highbury Conway has subsequently provided a comprehensive audit of the draft Return.

BACKGROUND

The Compliance Audit Return is required to be:

1. reviewed by the Audit Committee,
2. presented to an Ordinary Meeting of Council,
3. adopted by Council; and
4. recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return (CAR) has been presented to Council, a certified copy of the return signed by the Mayor and Chief Executive Officer, along with the relevant section of the minutes and any additional information detailing the contents of the return are to be submitted to the DLGSC by 31 March 2023.

CONSULTATION

Chris Liversage (Conway Highbury)

STATUTORY ENVIRONMENT

Section 7.13(i) of the *Local Government Act 1995* requires that each local government carry out a compliance audit for the period 1 January to 31 December each year.

Regulations 14 & 15 of the *Local Government (Audit) Regulations 1996* specify requirements with respect to the compliance audit.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020 – 2030 states as follows:

Strategic Priority 5: Leadership and Governance

A proactive, approachable Council which values community consultation, transparency and accountability.

5.1 Strengthen organisational accountability and transparency.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Non compliance with statutory requirements	Rare (1)	Major (4)	Low (1-4)	COMPLIANCE Short term non-compliance but with significant regulatory requirements imposed	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



RISK RATING

Risk Rating	4
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

The independent audit of the statutory Compliance Audit Return has been completed and independently audited by Chris Liversage of Conway Highbury, who has worked in local government and subsequently as a local government consultant for many years.

Mr Liversage found no evidence of non compliance however has provided suggestions regarding:

- Procurement Policy
- Tender Register

10.3 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 030103

OFFICER RECOMMENDATION

Moved Cr Donovan, seconded Cr White

That the Audit Committee recommend Council adopt the 2022 Compliance Audit Return for submission to the Department of Local Government, Sport & Cultural Industries by 31 March 2023.

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Attachments start on the next page

Attachment -1

2/21/23, 4:39 PM

Compliance Audit Return - Starter Portal

[Home \(/\)](#) / [Compliance Audit Return \(/CAR/\)](#) / **Compliance Audit Return**

Compliance Audit Return

Start ✓

Details ✓

Commercial Enterprises ✓

Delegation ✓

Disclosure of Interest ✓

Disposal of Property ✓

Elections ✓

Finance ✓

Integrated Planning and Reporting ✓

Employees ✓

Conduct ✓

Other ✓

Tenders ✓

Documents ✓

Review

Finalise

Print Draft

Details

Local Government

East Fremantle, Town of

Created By

Janine May

Year of Return

2022

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 1/24

Attachment -1

2/21/23, 4:39 PM

Compliance Audit Return - Starter Portal

Status

Draft

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

N/A

Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

Yes

Add comments

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? *

N/A

Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 2/24

Attachment -1

2/21/23, 4:39 PM

Compliance Audit Return · Starter Portal

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

Yes

Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

Yes

Add comments

—

2. Were all delegations to committees in writing? *

Yes

Add comments

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *

Yes

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-002248111...> 3/24

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Compliance Audit Return - Starter Portal

—

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *

Yes

Add comments

—

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *

Yes

Add comments

—

7. Were all delegations to the CEO resolved by an absolute majority? *

Yes

Add comments

—

8. Were all delegations to the CEO in writing? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 4/24

Attachment -1

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9. Were all delegations by the CEO to any employee in writing? *

Yes

Add comments

—

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

N/A

Add comments

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? *

Yes

Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? *

Yes

Add comments

—

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 5/24

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Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

Yes

Add comments

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

Yes

Add comments

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

Yes

Add comments

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 6/24

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Compliance Audit Return - Starter Portal

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

Yes

Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

Yes

Add comments

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

Yes

Add comments

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 7/24

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9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

Yes

Add comments

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

Yes

Add comments

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

Yes

Add comments

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

Yes

Add comments

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-002248111...> 8/24

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—

14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

Yes

Add comments

—

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

Yes

Add comments

—

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

N/A

Add comments

—

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

N/A

Add comments

—

Attachment -1

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Compliance Audit Return - Starter Portal

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? *

Yes

Add comments

—

19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

No

Add comments

—

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

Yes

Add comments

—

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

Yes

Add comments

—

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-00224811...> 10/24

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Compliance Audit Return - Starter Portal

Disposal of Property

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

N/A

Add comments

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? *

N/A

Add comments

—

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

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Compliance Audit Return - Starter Portal

—

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

N/A

Add comments

—

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

Yes

Add comments

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

N/A

Add comments

Please enter comments *

No delegated authority.

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 12/24

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—

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

N/A

Add comments

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

N/A

Add comments

—

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

N/A

Add comments

—

7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-00224811...> 13/24

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Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

08/12/2020

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

Add comments

Please provide the adoption date or the date of the most recent review *

21/06/2022

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

Yes

Add comments

Local Government Employees

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 14/24

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1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

N/A

Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? *

N/A

Add comments

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

N/A

Add comments

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *

N/A

Add comments

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-00224811...> 15/24

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Compliance Audit Return - Starter Portal

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Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

No

Please enter comments *

CEO is complaints officer

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

Yes

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

Yes

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-00224811...> 16/24

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Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?

Yes

☐ Add comments

Please provide the date of council's resolution to accept the report. *

18/02/2020

Please enter comments *

Current review to be presented to Audit Committee on 2 March 2023

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?

Yes

☐ Add comments

Please provide the date of council's resolution to accept the report. *

18/02/2020

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

Yes

☐ Add comments

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4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Yes

Add comments

Please enter comments *

During 2021.

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Yes

Add comments

—

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Yes

Add comments

Please enter comments *

During 2021.

7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?

Yes

Add comments

—

8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 18/24

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Compliance Audit Return · Starter Portal

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9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

Add comments

—

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? *

Yes

Add comments

—

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? *

Yes

Add comments

—

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionId=8dafc396-b1b1-ed11-83fe-00224811...> 19/24

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Compliance Audit Return : Starter Portal

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4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

N/A

Add comments

—

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? *

Yes

Add comments

—

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

Yes

Add comments

—

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? *

Yes

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 20/24

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Compliance Audit Return - Starter Portal

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

Yes

Add comments

—

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

Yes

Add comments

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

Yes

Add comments

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

Yes

Add comments

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

Yes

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 21/24

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13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

Yes

Add comments

—

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

Yes

Add comments

—

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

N/A

Add comments

—

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? *

N/A

Add comments

—

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 22/24

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Compliance Audit Return - Starter Portal

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

N/A

Add comments

—

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

N/A

Add comments

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? *

N/A

Add comments

—

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

N/A

Add comments

—

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

N/A

Add comments

<https://car.dlgsc.wa.gov.au/CAR/CAR-New/?stepid=b0d35fc3-7370-ed11-81ab-00224892bd4b&sessionid=8dafc396-b1b1-ed11-83fe-00224811...> 23/24

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Compliance Audit Return - Starter Portal

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22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

N/A

Add comments

—

Documents

There are no notes to display.

Close

Previous

Continue



20 February 2023

Ms J May
Governance Coordinator
Town of East Fremantle
135 Canning Highway
East Fremantle WA

By email: JMay@eastfremantle.wa.gov.au

Dear Janine

Town of East Fremantle Statutory Compliance Audit

As you are aware I attended the Town offices on 10 February 2023 as part of completing the 2022 compliance audit return for the Town of East Fremantle.

In most cases, compliance was checked by viewing the documentation required, minutes of meetings, or on a sample basis. A detailed Return with comments is attached. Where applicable, a note has been made of the council resolution or similar supporting evidence.

In summary, the Town achieved a commendable and very high level of compliance.

The systems and processes employed by the Town to comply with the requirements of the matters covered by the 2022 compliance audit return appear robust and appropriate for a local government of its size.

There are two areas where the Town may wish to make some minor changes:

Delegation to Committees

Section 5.16 of the Act allows a council to delegate certain powers to committees. Council could consider a delegation to its Audit and Risk Committee to meet with the Town's auditors under s7.1B of the Act.

Purchasing of low value items

Question 1 under 'Tenders for providing goods and services' asks '*Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?*'

Based on the sample viewed there were no instances of non-compliance; the Town's online procurement system requires recording of quotes in accordance with the modalities (ie requirements when making purchases within set thresholds) set out in Policy No 2.1.3. This substantially deals with any issues that may arise.

The policy requires that purchases from \$0 to \$5,000 are to be supported by one verbal quote and duly recorded in the online system.

Unit 212 Westpoint BC
396 Scarborough Bch Rd
Osborne Park WA 6017

ACN 13 154 979 656

T : 0434 827 945
www.conwayhighbury.com.au



This is an inefficient way of procuring items that may be of a very low value. Council should consider an amendment to this policy to the effect that no quotes need be obtained or recorded for purchases from \$0 to (say) \$500 providing the person making the purchase is satisfied that the price is fair and reasonable, while at the same time introducing some efficiencies.

This will deal with low value purchases such as the occasional box of nails, a reticulation fitting, spare tyre or the like that under the current policy quotes are required to be obtained and recorded. These items should be subject to a spot check from time to time to ensure that purchases are not split by employees to get under the threshold and that prices are in fact fair and reasonable.

Summary

The range and complexity of legislation that local governments are required to be aware of, and comply with is broad. The Town displayed a very high level of compliance in relation to the matters covered.

I would like to thank Town staff for their ready cooperation during the course of this project.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Chris'.

Chris Liversage
MLGPro BBus Dip Local Govt (C)
Director

Attachment 1

Attachment -2

Town of East Fremantle - 2022 Compliance Audit Return

Commercial Enterprises by Local Governments						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	2022 Council minutes.	N/A	There were no major trading undertakings entered into by the Town in 2022.	Consultant
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	2022 Council minutes	N/A	The town commenced a major land transaction prior to 2022 (East Fremantle Oval) but there were no major trading undertakings entered into or made in the year subject to the audit.	Consultant
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	2022 Council minutes	N/A	There were no major land transactions entered into by the Town in 2022.	Consultant
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	2022 Council minutes	N/A	There were no major trading undertakings or land transactions entered into by the Town in 2022.	Consultant

5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	2022 Council minutes	N/A	There were no major trading undertakings or land transactions entered into by the Town in 2022.	Consultant
Delegation of Power/Duty						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Council and committee minutes	Yes	Minutes council meeting 20 Jun 2022.	Consultant
2	s5.16	Were all delegations to committees in writing?	Register of delegations; council minutes	Yes (minutes of council meeting)	See note above re Register. The Town could also consider a delegation to audit committee to meet with auditor under s7.12A(2) of the Act.	Consultant
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	Register of delegations; council minutes	Yes	See note above re Register.	Consultant
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Register of delegations	Yes	On webpage: <i>'The Committee considers and determines (subject to qualification, under delegation from full Council) all matters related to strategic and statutory planning, including heritage matters'.</i>	Consultant
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Council minutes	Yes	Item 15.1 minutes of council meeting 21 June 2022	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Register of delegations	Yes		

Attachment -2

7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Item 15.1 minutes of Council meeting 21 June 2022	Yes		
8	s5.42(2)	Were all delegations to the CEO in writing?	Register of delegations	Yes	On Town website as well	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Register of delegations	Yes	The register of delegations lists delegations to the CEO from council and from the CEO to other employees	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Minutes of council meetings for 2022	Yes	Council meeting 21 June 2022.	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Register of delegations	Yes	Register maintained by Town combines delegations to Committees and CEO; and from CEO to other employees	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Minutes of council meetings for 2022	Yes	Council to CEO - 21 June 2022.	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?		Yes	A record such as an email, letter etc is appropriate. No central register is required or maintained.	
Disclosure of Interest						
No	Reference	Question	Source for verification	Response	Comments	Respondent

1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Council minutes	Yes	Minutes show in all cases where interests disclosed that required a council member to leave a meeting that they did so. These included financial and proximity interests. A number of impartiality declarations were made but Members are not required to leave a meeting under this provision.	Consultant
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Council minutes	N/A	There were no occasions where participation approval was sought or given.	Consultant
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Council minutes	Yes	Minutes of meetings of the period under review record all occasions where an interest was declared.	Consultant
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Register of primary and annual returns viewed on Towns website	Yes	Samples viewed contained information required by Regs	Consultant

Attachment -2

5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Register of primary and annual returns viewed on Towns website	Yes	Register contains names of council members and position of employee as required by Admin Reg 23	Consultant
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Town records	Yes	Viewed samples of acknowledgement letters	Consultant, Town staff
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Town records	Yes	Viewed register	Consultant, Town staff
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Town records	Yes	List of disclosures by financial year on Towns website	Consultant
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Register of annual returns	Yes	Register does not contain details of persons who are no longer required to lodge a return.	Consultant
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Register of annual returns	Yes	The question seems to relate to s5.88(4) not (3).	

Attachment 1

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11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Gifts register	Yes	Viewed on Shire website. Last updated 5 June 2022. One entry.	Consultant
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Gift register on Town's website.	Yes	Last updated 5 June 2022. One entry.	Consultant
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Compared register versions	Yes	Viewed register	Consultant, Town staff
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Compared register versions	Yes	Viewed register	Consultant, Town staff
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Council minutes	Yes	One interest declared (CEO performance review)	Consultant

Attachment 1

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16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	Council minutes	N/A	There were no occasions where participation approval was sought or given.	Consultant
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	Council minutes	N/A	There were no occasions where participation approval was sought or given.	Consultant
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2022)?	Council minutes	Yes	Viewed on Town website at https://www.eastfremantle.wa.gov.au/council/governance/conduct-and-values.aspx .	Consultant
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Code on Town website	N/A	No additional requirements added	Consultant
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Code of conduct for employees shown on Towns website	Yes	Viewed on website Feb 2023.	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995?	Code of conduct for employees shown on Towns website	Yes		Consultant

Attachment 1

Attachment -2

Disposal of Property						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Town records	N/A	There were no instances where property was not disposed of by public auction. EG 128 George St sold by public auction.	Consultant
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	N/A		Consultant
Elections						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Electoral gifts register	N/A	There were no elections held in 2022	Consultant

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2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Electoral gifts register	N/A	There were no elections held in 2022	Consultant
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Town website	N/A	There were no elections held in 2022	Consultant
Finance						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Minutes of audit committee meetings	Yes		Consultant
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Register of delegations contains no delegations to audit committee	N/A	Consider a delegation to meet with Auditors	Consultant
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Council minutes	Yes	Item 14.3 Council meeting 13 Dec 2022	Consultant

Attachment 1

Attachment -2

4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	N/A	No matters raised that required action to be taken	Consultant
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	N/A	There were no matters raised that required a report.	Consultant
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	N/A	There were no matters raised that required a report etc	Consultant
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Minutes of audit committee meetings	Yes		Consultant
Integrated Planning and Reporting						
No	Reference	Question	Source for verification	Response	Comments	Respondent

Attachment -2

1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Council minutes, website	Yes	Adopted 2017. Reviewed June 2022	Consultant
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Council minutes, website	Yes	Reviewed council meeting June 2022 OCM.	Consultant
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Corporate Business Plan	Yes	Reg 19DA(2) provides that the Plan is to span at least four financial years; subreg (3) sets out the content required.	Consultant
Local Government Employees						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	N/A	There were no vacancies for the CEO and/or designated 'senior employees' in the period of the audit.	Consultant
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	N/A		Consultant
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	N/A		Consultant
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	N/A		Consultant

5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	N/A		Consultant
Official Conduct						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 of the Local Government Act 1995 to be its complaints officer?	N/A	Yes	Under s5.120 - CEO by default if no one designated	Consultant
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Register of complaints	Yes	The Town has a register; there were no complaints recorded for the period of the audit.	Consultant
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Register of complaints	Yes	While there were no complaints made, the Towns register has headings for the matters required by s5.121(2).	Consultant
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Towns website	Yes		Consultant
Optional Questions						
No	Reference	Question	Source for verification	Response	Comments	Respondent

Attachment -2

1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Audit committee, council minutes	Yes	Note the requirement of the Regulation is to do the required review within the three years prior to 31 Dec 2022. The required review was presented to the council meeting on 18 Feb 2020.	Consultant
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Audit committee, council minutes	Yes	See comment above.	Consultant
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Register of gifts	N/A	S5.87A requires elected members to disclose gifts; similarly s5.87B requires the CEO to disclose gifts. Section 5.87C sets out the information required in the Register. There was one disclosure made for the period from 30 June 2021 to the date of this review (10 Feb 2023); the register complies with the information required by s5.87C	Consultant

Attachment 1

Attachment -2

4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to- date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Town website	Yes	Policy viewed on website. https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/1_1_7_Attendance_at_Events.pdf	Consultant
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Town website	Yes	5.96A(1)(a) - map - yes 5.96A(1)(b) - Local Laws - yes 5.96A(1)(c) - annual budget - yes 5.96(1)(d) - fees and charges - yes in budget doc as well) 5.96(1)(e) - Plans for the Future - yes - corporate-business-plan, strategic community plan - at website. 5.96(1)(f) - minutes of Council and Ctee meetings - Council mtgs - yes - Ctee mtgs 5.96(1)(g) - minutes of electors meetings - yes - Sept 7 2022 minutes 5.96(1)(h) - agendas and notices - yes	Consultant
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Policy on website	Yes	Adopted by Council 19 May 2020.	Consultant

Attachment 1

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7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Town website	Yes	Note CAR says 2021/22 FY... Viewed on Shire website	Consultant
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Town records	Yes		Consultant
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Budget documents, council minutes	Yes	Budget adopted at OCM 21 June 2022 item 14.4	Consultant
Tenders for Providing Goods and Services						
No	Reference	Question	Source for verification	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Procurement policy, sample of purchases made under different thresholds of policy	Yes	The current Policy requires quotes for purchases from \$zero to \$5,000. This is considered a little onerous for small or routine purchases; the Town should consider an amendment to the policy to the effect that no quotes are required for purchases from \$0 to (say) \$500 providing the person undertaking the procurement is satisfied that the price is reasonable and reflects value for money.	Consultant

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2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Tenders register on Town website	Yes	Based on sample checked.	Consultant
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Tenders register (copy of adverts)	Yes	Samples viewed contained information required by Regulations 14(3) and (4).	Consultant
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?		N/A	No multiple contracts entered into based on sample size.	Consultant
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Tenders register, Town staff	Yes	The Town could consider addition to its tenders register to add a column that records details of addendums, when issued and a brief description. This will also help ensure answers to questions are sent to all persons who may have registered for docs.	Consultant

Attachment 1

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6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Policy contains reference to a procedures manual re tenders	Yes		Consultant
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Tenders register viewed on website	Yes	Note that Reg 17(2)(C) requires the register to include a 'copy of the notice of the invitation to tender'. This does not reflect how tenders are called using e-procurement processes. The regulation should be amended, and in the meantime it may assist if the Town includes a link to the notice on its register on the Town's website.	Consultant
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Tenders register	Yes	The system used by the Town automatically rejects tenders not received by closure time/ date. There was one occasion where a tender was correctly rejected as it was submitted directly to an employee and was not received as required in the Conditions of Tender by the closing time or at the correct location.	Consultant

Attachment 1

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9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Council minutes	Yes		Consultant
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Town records (sample)	Yes		Consultant
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Tenders register (copy of adverts)	Yes	Tenderlink, West Australian, local newsletter, ToEF website	Consultant
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Tenders register	Yes	See comments above	Consultant
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Tenders register	N/A	No Eols requested	Consultant
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	N/A	No Eols requested	Consultant

Attachment 1

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15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	N/A	N/A	The Towns procurement policy deals with panels, but there were no panels used by Town	Consultant
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	N/A	No panels used by Town	Consultant
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	N/A	No panels used by Town	Consultant
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	N/A	No panels used by Town	Consultant
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	N/A	No panels used by Town	Consultant

Attachment 1

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20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	N/A	No panels used by Town	Consultant
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	N/A	No panels used by Town	Consultant
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Policy Manual	Yes	Based on sample checked. Appears little to no use made of regional price preference however.	Consultant

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.4 INTEGRITY FRAMEWORK

Report Reference Number	ACR-420
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Wednesday, 1 March 2023
Voting requirements	Simple
Documents tabled	Nil
Attachments	

1. Town of East Fremantle Integrity Framework

PURPOSE

The Town of East Fremantle Integrity Framework has been prepared and is submitted to the Audit Committee for endorsement and recommendation to Council for adoption.

EXECUTIVE SUMMARY

This Integrity Framework outlines the policies, mechanisms and responsibilities that help the Town of East Fremantle deliver on our Strategic Community Plan 2020-2030 through high levels of honesty, objectivity, ethics and accountability.

BACKGROUND

Part of the Public Sector Commissioner's (PSC) role is to promote and maintain integrity, conduct and ethics in the WA government sector. The PSC has developed an Integrity Strategy for WA Public Authorities 2020-2023, which focuses in four key improvement areas with actions and controls to promote integrity and help prevent misconduct and corruption:

1. Plan and Improve Integrity – effective governance systems and frameworks are established.
2. Model and embody a culture of integrity – a culture of integrity exists and is reinforced and communicated by leaders.
3. Learn and develop integrity knowledge and skills – individual and authority integrity knowledge, skills and competence are grown.
4. Be accountable for integrity – prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

The Public Sector Commissioner intends to instruct public sector bodies under the Public Sector Management Act 1994 to have an integrity framework in place by June 2023.

Using the resources available from the PSC, the Chief Executive Officer has prepared the attached Integrity Framework.

CONSULTATION

Executive Leadership Team

STATUTORY ENVIRONMENT

Public Sector Management Act 1994

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023

*Corruption, Crime and Misconduct Act 2003**Public Interest Disclosure Act 2003***POLICY IMPLICATIONS**

The Town of East Fremantle Integrity Framework is linked to a suite of corporate documents relating to integrity management such as the Code of Conduct, Policies, Delegations, Authorisations etc...

FINANCIAL IMPLICATIONS

The delivery of publicly funded infrastructure, facilities and services for the Town of East Fremantle occurs in a complex political and operational environment. The community rightly expects that these are delivered in a responsible and ethical manner that delivers value for money.

The Town's resources will be managed with integrity and transparency in accordance with our values and vision for the future. This Integrity Framework provides the first step in being accountable and ensuring our services are delivered in accordance with community expectations.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020 – 2030 states as follows:

Strategic Priority 5: Leadership and Governance

A proactive, approachable Council which values community consultation, transparency and accountability.

5.1 Strengthen organisational accountability and transparency.

RISK IMPLICATIONS**RISKS**

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Misconduct	Possible (3)	Major (4)	High (10-16)	REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile	Manage by adopting and implementing an Integrity Framework

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	12
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

The Town of East Fremantle Integrity Framework is modelled on the "Integrity Strategy for WA Public Authorities 2020-2023" published by the Public Sector Commission Western Australia and "A Guide to Building Workplace Integrity" published by the Office of Police Integrity Victoria.

The Framework includes a maturity self-assessment tool which will assist the Town in identifying the strengths and weaknesses of its current approach to integrity in relation to 4 levels of maturity – emerging, developing, embedded and excelling.

CONCLUSION

The Town of East Fremantle Integrity Framework is recommended for endorsement.

10.4 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 040103

OFFICER RECOMMENDATION

Moved Mayor O'Neill, seconded Cr White

That the Audit Committee recommend Council adopt the Town of East Fremantle Integrity Framework as presented.

(CARRIED UNANIMOUSLY)

NB: Mr Ben Arnold asked if the self-assessment tool could be provided to the Audit Committee at the June meeting.

REPORT ATTACHMENTS

Attachments start on the next page



Integrity Framework

February 2023

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PART 1: INTEGRITY IN LOCAL GOVERNMENT

1.1 Purpose

This Integrity Framework outlines the policies, mechanisms and responsibilities that help the Town of East Fremantle deliver on our Strategic Community Plan 2020-2030 through high levels of honesty, objectivity, ethics and accountability.

The Integrity Framework is underpinned by the Town's values and visions for the future.

1.2 The Town of East Fremantle Values

R ESPECT 	Being courteous at all times and valuing the views and opinions of others by having due regard to their rights and responsibilities
I NTEGRITY 	Holding oneself to consistent standards exemplified by being honest and having a strong moral code, upholding the reputation of the organisation
T EAMWORK 	Working together to achieve agreed outcomes by building and sustaining a high performance work environment underpinned by trust and commitment
E MPATHY 	Willing to develop an understanding of someone's concerns and consider their needs and feelings in working with them to address work related issues and solve problems

1.3 Our Vision for the future

Inclusive community and lifestyle, balancing growth and sustainability



1.4 What is integrity?

The Integrity Strategy for WA Public Authorities 2020-2023 published by the Public Sector Commission, provides the following:

“Integrity is a non-negotiable to assure Western Australians that public authorities act in the interest of the community each and every day through the decisions we make and the actions we take”.

Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency; and making reasoned decisions without bias by following fair and objective processes.

It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests.

Earning and maintaining community trust is essential for us to deliver the services that families, individuals, businesses and industry need for them to prosper – and for the State to grow.

1.5 What does integrity look like?

Integrity involves developing and maintaining a professional and respectful workplace. It involves ethical leadership, active management and supervision, the right people, effective processes and confident professional reporting.

Workplace integrity is about creating a workplace that fosters the development of high professional standards, and demonstrates the values of the organisation.

An ethical and professional workplace is the best safeguard against risks to integrity, including improper conduct, misconduct and corruption.

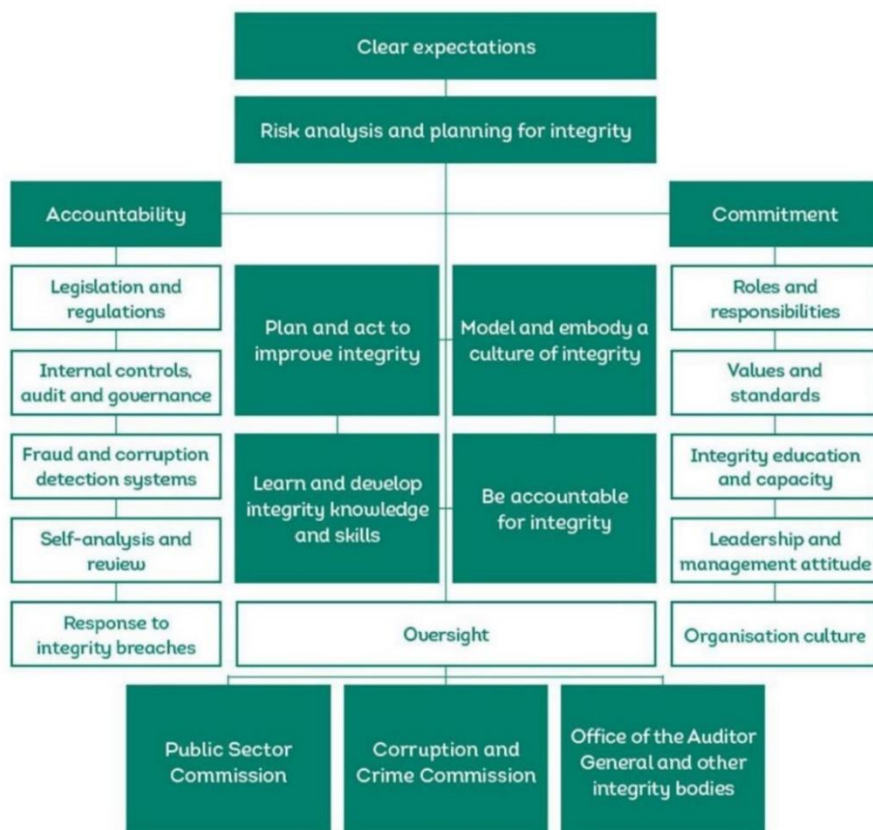
1.6 How much does integrity cost?

The delivery of publicly funded infrastructure, facilities and services for the Town of East Fremantle occurs in a complex political and operational environment. The community rightly expects that these are delivered in a responsible and ethical manner that delivers value for money.

The Town’s resources will be managed with integrity and transparency in accordance with our values and vision for the future. This Integrity Framework provides the first step in being accountable and ensuring our services are delivered in accordance with community expectations.



1.7 The Town of East Fremantle Integrity Model



1.8 Why is integrity important to the Town?

Increasing the ethical capacity of the Town and managing risks appropriately assists in establishing an ethical organisational culture. The culture of the organisation is the most influential factor on the behaviour of our employees—it has the potential to make an ethical person act unethically or an unethical person behave ethically (Independent Commission Against Corruption (NSW), 1998). Although the Town has a Codes of Conduct, policies and management practices, these alone will not guarantee the ethical behaviour of our people. An ethical and professional workplace is the best safeguard against risks to integrity, including improper conduct, misconduct and corruption.

PART 2: INTEGRITY STATEMENT

The Town of East Fremantle Integrity Framework is modelled on the “Integrity Strategy for WA Public Authorities 2020-2023” published by the Public Sector Commission Western Australia and “A Guide to Building Workplace Integrity” published by the Office of Police Integrity Victoria. In accordance with these documents, our Integrity Framework is based on the following principles:

2.1 Plan and act to improve integrity

Effective governance systems and frameworks are established.

“The attitudes, behaviours and responses of staff demonstrate a commitment to organisational values and goals. Ethical conduct prevails in the workplace, and staff take responsibility for building a professional workplace. Staff at all levels take action when needed. They act to prevent misconduct and improper behaviour, they raise integrity concerns, and they do not support destabilising attitudes and behaviours. Staff know what the organisation expects of them, and carry out their duties in accordance with these expectations. Staff feel valued and supported in the workplace”.

Code of Conduct

The Town of East Fremantle Code of Conduct is regularly reviewed and is available to all staff. Staff undergo refresher training every 12 months with a required pass mark for completion. The Code of Conduct promotes the Town’s organisational values and provides expected standards of behaviour. The Code is required by regulations made under the *Local Government Act 1995* to contain certain requirements. Beyond those specified requirements, the Code also includes a number of other requirements in relation to the conduct of Council Members and Employees. They have been formulated on the basis that they express standards of conduct which are appropriate to the context of local government and the roles and functions that Council Members and Employees have and perform, and that compliance with them will make a significant contribution to the provision of good and sound local government, and to the effective and efficient performance by the Town of East Fremantle of its functions to the betterment of the community it serves.

Governance Framework

The Town of East Fremantle Governance Framework 2021 has been prepared to ensure our compliance with all relevant legislation, including the *Local Government Act 1995* and the pursuit of best practice as a democratic local government.

It is an overview of the governance program that has been put in place so that Elected Members and employees can meet their governance responsibilities. It also enables our community and stakeholders to have an understanding of governance and demonstrates how all people associated with our Council can participate.



Public Registers

The Town is required to maintain and publish certain registers to the Town's website for public inspection in accordance with the Act. These include a Gifts Register, a Contribution to Travel Register, a Minor Breaches Register, Declarations of Interest Register and an Electoral Gifts Register.

Freedom of Information

The Western Australian *Freedom of Information Act 1992* (FOI Act) gives members of the public the right to apply for access to documents held by the Town of East Fremantle.

Under the FOI Act, the Town is required to help people to make an application, to obtain access to documents at the lowest reasonable cost and ensure that personal information is accurate.

A public Information Statement, updated annually, provides details about the history, demographics, government structure, administration and statutory responsibilities of the Town of East Fremantle, as well as facts regarding freedom of information and schedules and forms.

Public Interest Disclosures

The *Public Interest Disclosures Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosures and those who are the subject of disclosures.

This Act applies to public authorities such as the Town of East Fremantle and provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

Every public authority is required to have a Public Interest Disclosures (PID) officer to receive disclosures of public interest information. The Town has two PID officers – The Manager Human Resources and the Manager Governance.

Authorisations

The Town has many functions and duties that are prescribed by legislation. Various legislation may assign specified powers and duties to "Authorised Persons". The CEO authorises certain officers to undertake these specific duties via a formal authorisation certificate and identity card. An authorised person may also be referred to as an "authorised employee" and "authorised officer". The Town keeps an updated Register of these Authorisations which are regularly reviewed.

Delegations

Council may delegate the exercise of some of its functions and powers to the Chief Executive Officer in accordance with provisions in the *Local Government Act 1995* (LG Act). These delegations must be approved by an absolute majority of Council.



Similarly the LG Act provides that the CEO may delegate the exercise of some of those functions and powers to employees of the Town. Such a delegation may be made subject to conditions, qualifications, limitations or exceptions as the person so delegating may specify. Further, a delegation may be made to a specified person or to persons of a specified class, or may be made to the holder or holders for the time being of a specified office or class of office.

Under the LG Act, these delegations must be reviewed every 12 months.

Shared responsibility

Staff receive ongoing training on their, and others, roles and responsibilities in the workplace which engenders a mutual understanding of how positions contribute to the overall functioning of the Town. This is a deliberate approach to actively contribute to and support a positive and professional work environment.

All staff are encouraged to take responsibility for professional development, to raise any integrity concerns, to identify ways to improve how things are done, to actively participate in team meetings and performance management, and to develop partnerships with the community.

Ethical responsibilities

Upon induction, and on regular intervals, staff receive briefings and/or training to ensure they understand their ethical responsibilities in the workplace. This includes their obligation to report improper conduct, misconduct and corruption, and the requirement to disclose conflicts of interest, secondary employment, the receipt of gifts and benefits, and any association with organisations who conduct business in the Town, or in a district adjoining the Town.

2.2 Model and embody a culture of integrity

A culture of integrity exists and is reinforced and communicated by leaders.

“Managers demonstrate integrity and professionalism, and serve as important role models in the organisation. Managers lead by example and take responsibility for building a professional and respectful workplace. They are motivated by public rather than private interests, and inspire a willingness in others to act ethically. Managers understand the strategic benefits of workplace integrity – and its relevance to the organisation’s capability to achieve its objectives, to resist misconduct, and to retain quality people. Professional managers enjoy the trust and confidence of staff”.

Lead by example

The Executive Management Team (EMT) have taken responsibility for leading the ethical tone of the Town to build a professional and respectful workplace. The EMT communicate to the other members of the Town, on ethical conduct and integrity issues whilst modelling the expected standards of behaviour. This demonstrates the Town’s commitment to our values and is consistent with the level of professional leadership that is expected.



Clear expectations

Expectations are discussed with all new staff during their onboarding with the Town. This includes their roles and responsibilities, expectations and professional standards. This is reinforced with new staff through the Town's online induction program and at any probation review meeting and with existing staff during the performance review process.

Decision making

Ethical leadership is characterised by transparency and accountability in the decisions that are made. Decision making is timely and based on consideration of the public value. Decisions are fair, unbiased and able to withstand public scrutiny.

Communicate with staff

The Town uses a number of forums to communicate regularly with staff about ethical conduct, integrity and performance. This includes regular staff or operational meetings, leadership meetings, and an 'all of staff' meetings. In addition, regular communications are distributed to staff via email.

Value staff

Staff are regularly reminded about the positive and important contribution they make to the community, and how their individual conduct helps to build and maintain community partnerships.

2.3 Learn and develop integrity knowledge and skills

Individual and authority integrity knowledge, skills and competence are grown.

"Managers are proactive in their management of staff and monitor staff performance by making use of a range of resources available to them. Effective managers know their staff and how they carry out their duties. They support the professional development of staff, and foster a continuous learning environment. Managers do not shy away from difficult discussions about staff performance, well being or integrity concerns. They take appropriate action when needed in the interests of the staff member, their colleagues, the organisation, and the wider community."

Management tools

The Town uses a number of resources to manage staff, monitor team performance, build group cohesion and set the strategic direction. For example, The Town's Performance Management Framework outlines how the Town systematically manages employee performance to ensure performance standards are met and outcomes support the achievement of the Town's vision. This includes a Performance Management Guide, and a checklist for employees, supervisors and managers.



The Town also has a focus on supporting and encouraging effective leadership and people management so that employees are positioned to realise their full potential. Therefore, the Town runs a series of targeted learning and development experiences throughout the year. Providing meaningful and relevant Learning and Development opportunities to continually develop the skills and knowledge of our employees is important to the Town.

Knowing our staff

The Town values the contribution of all employees and understands the workforce is one of our most valuable resources. Employee performance is critical to the delivery of high quality services to the community and the Town's overall success and sustainability. Therefore, the Town uses a robust recruitment framework to ensure that the right people are selected for the right jobs. This includes having correct policies and management practices in place, reference checks are completed, conflict of interest declarations are sought and police clearances are obtained for identified positions.

Performance review processes are also undertaken every year with each employee.

Complaint Management

The Town recognises that complaints provide a valuable source of feedback on the performance of our functions and that this is of value to our customers. The Town values complaints as they provide feedback on our operations which allows us to continuously improve. This includes identifying trends in behaviours, helping to identify poor performance, training deficiencies or misconduct and to help identify any weaknesses in internal controls.

Identifying potential issues

The Town priorities the health and wellbeing of staff and run regular health and wellness programs to support this such as offering flu vaccinations, skin checks, hearing checks etc. The Town has also recently subscribed to a health and wellness platform (LifeWorks), which offers significant health and wellness resources to staff. The Town offer access to an EAP to all staff (permanent and casual), including any member of their immediate family. The EAP offers 24/7 access to confidential services including counselling (6 sessions per issue with unlimited issues per annum) and work life services (legal/financial guidance). Services can be accessed via a 24/7 number and then via face to face, telephone, or Skype/Zoom sessions.

2.4 Be accountable for integrity

Prevention, detection and response to integrity matters are everyone's personal and professional responsibility.

"Staff accept their responsibility to report misconduct. They are familiar with the reporting process and are confident that something will be done about the matter. Staff are supported in the workplace, and know they can make reports without fear of intimidation, reprisal or pressure from others not to do so. A strong internal reporting culture serves to maintain high professional standards within the organisation, and contribute to its continuous improvement. Integrity concerns are managed in the interests of the individual, the organisation, and the public".



Act to prevent

Acting with integrity means that staff must act with honesty and with moral strength and courage. The Town fosters and supports an environment where staff feel comfortable to speak up and intervene when needed. This includes encouraging staff to prevent colleagues from making poor or unethical decisions, providing constructive feedback on their conduct or performance, and eliminating negative or destabilising influences in the workplace.

Shared responsibility

All staff have a responsibility to ensure the ethical health and professional standards of the workplace are upheld. This includes staff having the courage to raise integrity concerns with colleagues, to report improper conduct and to support colleagues. The Town supports and maintains a safe reporting environment in which staff feel confident to report any integrity concerns.

Enable reporting

The Town has a number of processes and procedures in place to encourage and enable reporting of integrity concerns. This includes a grievance process, Public Interest Disclosures and the ability to raise concerns with supervisors and managers. Other external avenues for staff to report integrity concerns include the Public Sector Commission, the Corruption and Crime Commission and WA Police.

Reinforce policies

Staff are regularly consulted to review and update workplace policies and management practices. The Town conducts an annual policy review process and invites comments from affected stakeholders prior to the policy being presented to Council for endorsement. All policies and management practices are well documented, reviewed and made available to all staff on the intranet.

Audits and risk assessments

The Town engages Auditors to conduct regular workplace audits to ensure that staff are complying with their obligations under organisational policies, and that procedures in relation to risk management areas are being adhered to. In addition, the Office of the Auditor General also conducts audits to ensure the Town's processes are consistent with good practice. The Town also has a robust risk management framework to assess risks in the workplace. The Risk Register identifies potential risks, prioritise these risks, and implement ways to minimise or prevent the risk from eventuating. Audit reports and risk matters are presented to the Audit Committee prior to being adopted by Council.

PART 3: MEASURES OF SUCCESS

To know how the Town is progressing towards building and sustaining a high integrity culture across the organisation, we need to be able to measure and evaluate our processes.

3.1 Signs of success

The Public Sector Commission has provided the following signs of success for public authorities:

- Public authority has implemented or exceeded the requirements of the **integrity framework**
- **Commission evaluation and benchmarking tools indicate the public authority is well positioned in regards to governance, culture, education and accountability**
- **Survey data shows high staff perception of integrity in the public authority**
- **Survey data shows staff have a good understanding of policies, procedures and ethical codes**
- Training and information sessions related to integrity are well attended
- **Time taken to resolve integrity matters is reasonable and results in improvements where necessary**
- Evaluations of reports to integrity bodies indicates reports are timely
- Responses to integrity matters and results of reviews and audits are **considered and implemented.**

3.2 Corporate objectives

For the Town's Integrity Framework to be successful, the following corporate objectives are embedded within our normal business processes:

1. Integrity matters are incorporated into all aspects of the business as a standing item.
2. Integrity risks are incorporated into the Town's Risk Register and are constantly monitored and reviewed.
3. Integrity checks are conducted as a normal recruitment process.
4. Regular networking opportunities with other local governments and public organisations on integrity matters.
5. Integrity reporting processes are advertised and encouraged.
6. The roles and responsibilities of leadership team is to include a focus on integrity management.
7. The Town is committed to learn from internal and external reports on integrity management.

3.3 Corporate documents

The Town will continue to review and amend our suite of corporate documents relating to integrity management. This includes:

- Town of East Fremantle Code of Conduct
- Town of East Fremantle Policies
- Town of East Fremantle Management Practices
- Public Interest Disclosures
- Freedom of Information Register
- Delegations
- Authorisations
- Risk Management Register
- Complaint Register
- Gifts & Benefits Register

3.4 Training and development

The Town is committed to ensuring our staff are afforded the correct training and development opportunities to undertake their role. Training includes:

- Integrity management
- Policies, procedures and systems
- Procurement training
- Code of Conduct
- Public Interest Disclosure
- Accountable and Ethical Decision Making (AEDM training)

3.5 Review and monitor

The Town regularly reviews and monitors our internal processes and systems to ensure they are meeting the needs of the organisation, the community and stakeholders. The following areas are routinely monitored and reviewed:

- Consultation process
- Delegations and authorisations
- Systems and processes through software detection applications
- Assessments of vulnerable areas such as finance and procurement
- Measuring staff conduct and attitudes
- Evaluation of integrity awareness



APPENDIX – Integrity Snapshot Tool

The snapshot tool supports the Integrity Strategy for WA Public Authorities 2020-23. It gives public authorities a clear view of what they have in place to support integrity, and can help them identify areas for development or more focus that should feature in their planning. The snapshot tool is not meant to be an exhaustive list of things to consider and should be used by public authorities in a manner that best suits their contexts. It is not intended to replace more detailed or specific risk management activities.

The tool can:

- help public authorities evaluate their approaches to promoting integrity and reducing misconduct risks
- identify any gaps in the current approaches to integrity by public authorities that could be actioned.

01 Plan and act to improve integrity

Effective governance systems and frameworks are established.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has developed and implemented a Code of Conduct that sets out its standards of conduct and integrity, and incorporates code requirements into policies and procedures to reinforce conduct expectations <i>For public sector agencies, the Code of Conduct should reflect Commissioner's Instruction No. 7: Code of Ethics, and comply with Commissioner's Instruction No. 8: Codes of Conduct and Integrity Training.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has identified its integrity risks considering its work and operating context, and records those risks (e.g. in a risk register, fraud and corruption control plan)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
enacts controls to address identified risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
identifies and links policies that relate to risks to ensure they have consistent principles and objectives, and are clear and easy to follow (e.g. fraud and corruption, use of public resources, record keeping and use of information, conflicts of interest, gifts and benefits)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has an organisation structure that provides clear lines of accountability and responsibility for integrity and misconduct functions (including the role of leaders and managers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has documented delegation schedules in place that align to organisation structure and legislative obligations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
reviews delegation schedules regularly to ensure they remain current and operate with appropriate levels of authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

01 Plan and act to improve integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has a position, team or committee with documented responsibility to consider findings and recommendations from integrity audits, assessments, reviews and investigations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
assigns accountability and responsibility for monitoring and overseeing risks and controls (e.g. in authority's structure, job descriptions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has an internal audit committee with an independent chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
uses tools and templates provided by the Commission or other sources to support its approach to managing integrity risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has a process to review regularly its integrity risk profile to ensure it is responsive to emerging risks and recommendations made by integrity bodies (e.g. policy and practice review, process improvements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
evaluates and refines any processes, systems and controls that are in place or may be introduced to inform its detection and prevention of irregularities and corrupt practice (e.g. detection software, data analytics)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
conducts regular assessments of business areas and functions that are, or may be, vulnerable to integrity risks (e.g. procurement and contracting, use of and access to confidential information, recruitment)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
connects and collaborates with other authorities to seek or share expertise and advice on integrity matters (e.g. conducting investigations, policy development and process improvements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

02 Model and embody a culture of integrity

A culture of integrity exists, and is reinforced and communicated by leaders.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has values that include integrity integrated into all aspects of its business (e.g. in policies, processes and systems)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
promotes integrity in and outside the authority (e.g. website, publications, staff newsletters, division meetings, annual reports and everyday practices)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has leaders who role model integrity and demonstrate zero tolerance for breaches of ethical codes and misconduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has a consultation mechanism to engage with and involve staff when reviewing integrity policies, procedures and information to gain shared commitment and understanding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has human resource policies and practices that reflect a commitment to recruiting staff who demonstrate a strong alignment to its values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ensures recruitment materials include information on values and conduct expectations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
conducts integrity checking, including qualification and employment history checks, as a normal part of selection and recruitment practices, particularly for positions of trust (e.g. integrity officers, finance and procurement staff)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
uses staff performance processes to discuss and reinforce its values and conduct expectations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
measures staff confidence and attitudes about its integrity, including confidence in speaking up about misconduct and integrity matters (e.g. through staff perception surveys) and identifies steps to address any findings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Model and embody a culture of integrity (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has staff formally acknowledge that they have read its code of conduct at appointment/induction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
encourages staff to report misconduct (e.g. in policies, codes of conduct, staff communication)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
makes information available about public interest disclosure processes and other reporting mechanisms to staff and stakeholders	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has reporting policies or codes in place that includes a statement that reprisal action is not tolerated against those who speak up about misconduct and integrity matters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

03 Learn and develop integrity knowledge and skills

Individual and authority integrity knowledge, skills and competence are grown.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
ensures integrity training programs are up to date (e.g. reflects its code, legislative and policy requirements)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
maintains records of staff who attend induction and integrity training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
follows up with staff where necessary to ensure learnings from integrity training are embedded	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has a process for communicating with staff about integrity matters including updating them about changes to policies, processes and systems (e.g. through newsletters, emails, meetings)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has a formal induction process in place for all new staff and contractors that includes a clear focus on integrity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
delivers Accountable and Ethical Decision Making (AEDM) training (or equivalent) and refresher training to staff that:				
• is aligned to its Code of Conduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
• is customised to its context and business, and covers its specific integrity risks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
• is up to date and reflects changes to systems and processes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
• includes information on its integrity framework, policies, processes and systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
• includes information on how to recognise, respond to and report misconduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
• records attendance and completion rates which can be provided to the Commission and other integrity bodies as required	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

03 Learn and develop integrity knowledge and skills (continued)

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
provides specific integrity training to staff working in high risk roles (e.g. finance, procurement, integrity) in relation to fraud and corruption, accountability requirements and reporting suspected misconduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
evaluates staff awareness of its integrity requirements (e.g. through staff perception surveys) and acts on any knowledge deficits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
encourages, supports and provides a mechanism for staff to seek advice on integrity matters when they are unsure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
makes staff aware of the process of identifying integrity risks and contributing to the risk register	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ensures staff who respond to and investigate integrity matters are suitably skilled (e.g. have Certificate IV in Government Investigations or higher qualification and/or relevant experience)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
exercises due diligence when engaging contractors to deal with integrity matters to ensure they have the necessary qualifications, skills and/or experience (e.g. through reference and qualification checks)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
seeks opportunities for further learning about integrity matters by identifying key staff to attend events and forums provided by the Commission and other bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
establishes networks with other integrity practitioners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

04 Be accountable for integrity

Prevention, detection and response to integrity matters are everyone's personal and professional responsibilities.

	In place	In progress	Not in place	Proposed actions and comments
Assess if your authority:				
has a clear and documented process to assess potential misconduct that guides decision making about when to notify the Public Sector Commission and Corruption and Crime Commission of minor misconduct and serious misconduct (respectively), using their online reporting tools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
articulates the roles and responsibilities of the leadership team in overseeing integrity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has a documented and active process to review and learn from internal and external reports, including focusing on individual conduct as well as system, cultural and capability weaknesses that may have provided the opportunity for misconduct to occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
monitors, reviews and addresses its approach to changing and emerging risks (e.g. due to restructure, introduction of technology and legislative change) and ensures: <ul style="list-style-type: none"> a new integrity risk assessment is completed its risk register is updated internal policies, processes and systems are updated to reflect the new operating context 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
collected data is analysed and reported to the leadership team (e.g. reports of integrity breaches, complaints, grievances, staff survey results, training records, conflicts of interest, gifts and benefits register)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
has integrity as a standing agenda item for its leadership team to provide a forum to interrogate data, and identify and respond to emerging trends (e.g. data about breaches of Code of Conduct or policy, allegations of misconduct, complaints received, and recommendations from self-assessments and audits)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.5 MID YEAR BUDGET REVIEW

Report Reference Number	ACR-402
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Wednesday, 1 March 2023
Voting requirements	Absolute Majority
Documents tabled	Nil

Attachments

1. Mid-Year Budget Review including Forecast Statement of Financial Activity as at 30 June 2023 and Supporting Schedules
2. Neighbourhood Link Vehicles Review 2023
3. **Updated Cost Estimate – Fremantle Women's Football Club Building (Confidential)**

PURPOSE

Council considered the 2022/23 budget review at its Ordinary Meeting of 21 February 2023. Traditionally, the budget review would be presented to the Audit Committee prior to the Council Meeting, however the respective meeting schedules precluded this from occurring.

EXECUTIVE SUMMARY

The Local Government (Financial Management) Regulations 1996, regulation 33A, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Forecasts for the 30 June 2023 have been assigned to all general ledger accounts, resulting in a balanced budget (forecast surplus of nil). This compares to an original budget surplus of nil and a current budget surplus of \$9,711.

BACKGROUND

A budget review was undertaken during January 2023 based on the December 2022 financial statements in accordance with the requirements of the Local Government (Financial Management) Regulation 33A.

In discussing proposed budget amendments, recommended budget variations are categorised as either Favourable, Unfavourable or Contra. This status relates to their impact on the Town's net current asset position. As an example, a project that is fully funded by grants or reserves would generally be a contra entry – that is, it will have a nil impact on net current assets as the expenditure is fully supported by specific source funding.

The balance of net current assets is a key indicator of the Town's ability to meet its debts and obligations as and when they fall due, and its financial flexibility in responding to opportunities, such as dollar for dollar grants, as and when required.

CONSULTATION

Budget Managers
Executive Leadership Team – Workshop 2nd February 2022

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



Ordinary Council Meeting 21 February 2023

STATUTORY ENVIRONMENT

Regulation 33A (Review of Budget) of the Local Government (Financial Management) Regulations 1996, as amended, requires the local government to carry out a review of its annual budget between 1 January and 31 March each year as follows:

33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

FINANCIAL IMPLICATIONS

Material variances are disclosed in the Statement of Financial Activity.

In adopting the 2022/23 Municipal Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022/23 for reporting material variances shall be:

- (a) *10% of the amended budget; or*
- (b) *\$10,000 of the amended budget.*

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

Strategic Priority 5: Leadership and Governance is applicable from the Town's Strategic Community Plan 2020-30.

5.3.1 Deliver community outcomes through sustainable finance and human resource management.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not approve the schedule of budget variations impacting service delivery	Rare (1)	Moderate (3)	Low (1-4)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected <1 month	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	3
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

In constructing the mid-year budget review, forecasts for the 30 June 2023 have been assigned to all accounts and are being reported in the Statement of Financial Activity by Nature and Type at a summary level. A copy of the Forecast Statement of Financial Activity by Nature and Type is provided below:

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
 (By Nature or Type)
 For the Period Ended 31 December 2022

	Note	Annual Budget - Synergy	Current Budget	Amended YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023
Opening Funding Surplus (Deficit)	3	517,692	517,692	517,692	512,823	512,823
Revenue from operating activities						
Rates	9	8,660,135	8,660,135	8,650,137	8,658,887	8,660,135
Operating grants, subsidies and contributions		907,014	970,110	733,743	632,153	1,009,737
Fees and Charges		1,442,358	1,442,358	908,636	896,899	1,492,976
Interest Earnings		98,000	98,000	48,996	127,289	338,000
Other Revenue		27,170	27,170	13,584	6,502	27,170
Profit on asset disposals	8	487,693	487,693	487,693	422,877	487,693
		11,622,370	11,685,466	10,842,789	10,744,607	12,015,711
Expenditure from operating activities						
Employee Costs		(4,736,197)	(4,736,197)	(2,412,005)	(2,352,831)	(4,746,197)
Materials and Contracts		(4,028,396)	(4,081,721)	(2,119,086)	(1,984,643)	(4,115,471)
Utility Charges		(259,034)	(259,034)	(129,558)	(84,672)	(259,034)
Depreciation on Non-Current Assets		(2,103,440)	(2,103,440)	(1,051,728)	(844,884)	(2,103,440)
Interest Expenses		(16,250)	(16,250)	(8,130)	(1,440)	(16,250)
Insurance Expenses		(228,901)	(228,901)	(228,901)	(220,412)	(228,901)
Other Expenditure		(775,797)	(775,797)	(533,428)	(440,126)	(775,797)
Loss on asset disposals	8	0	0	0	0	0
		(12,148,015)	(12,201,340)	(6,482,836)	(5,929,008)	(12,245,090)
Operating activities excluded from budget						
Add back Depreciation		2,103,440	2,103,440	1,051,728	844,884	2,103,440
Adjust (Profit)/Loss on Asset Disposal	8	(487,693)	(487,693)	(487,693)	(422,877)	(487,693)
Movement in Deferred Rates		0	0	0	8,609	0
Movement in accrued income (non-current)		(13,922)	(13,922)	(13,922)	0	(13,922)
		1,601,825	1,601,825	550,113	430,616	1,601,825
Amount attributable to operating activities		1,076,180	1,085,951	4,910,066	5,246,214	1,372,446
Investing activities						
Non-operating Grants, Subsidies and Contributions	11	14,099,113	14,299,113	4,958,510	1,582,464	13,168,831
Proceeds from Disposal of Assets	8	1,667,568	2,017,568	2,017,568	1,871,177	2,039,168
Purchase of Property, Plant and Equipment		(14,220,450)	(14,420,450)	(5,406,460)	(1,171,695)	(16,315,984)
Purchase and Construction of Infrastructure		(1,143,127)	(1,143,127)	(571,566)	(580,417)	(1,119,350)
Amount attributable to investing activities		403,104	753,104	998,052	1,701,529	(2,227,335)
Financing Activities						
Transfers from Reserves	7	494,250	494,250	0	0	3,522,868
Payments for principal portion of lease liabilities		(45,000)	(45,000)	(22,500)	(31,455)	(47,892)
Repayment of borrowings	10	(102,000)	(102,000)	(51,000)	(52,660)	(102,000)
Transfers to Reserves	7	(2,344,226)	(2,694,226)	(1,849,999)	(1,856,603)	(3,030,910)
Amount attributable to financing activities		(1,996,976)	(2,346,976)	(1,923,499)	(1,940,718)	342,066
Closing Funding Surplus (Deficit)	3	0	9,771	4,502,311	5,519,848	(0)

The following high-level snapshot of the budget impact of proposed variations on the Statement of Financial Activity is provided:

- Forecast total operating revenue of \$12,015,711 versus amended budget of \$11,685,466 (favourable variance of \$330,245).
- Forecast total operating expenditure of \$12,245,090 versus amended budget of \$12,201,340 (unfavourable variance of \$43,750).
- Forecast total capital expenditure of \$17,435,334 versus amended budget of \$15,563,577 (increase of \$1,871,757).
- Forecast non-operating grants and contributions of \$13,168,831 versus amended budget of \$14,299,113 (decrease of \$1,130,282).
- Forecast transfers from reserve of \$3,522,868 versus amended budget of \$494,250.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



- Forecast transfer to reserves of \$3,030,910 versus amended budget of \$2,694,226.

An itemised schedule of budget variations is included on page 3 of the attached report and is included in the Officer's Recommendation for approval. The major changes relate to the capital expenditure forecast for the EF Oval Redevelopment Project, and the financing of this project from non-operating grants and cash-backed reserves. These accounting estimates and treatments are discussed in detail in a separate report to Council.

A revised cost estimate has also been prepared for the Fremantle Women's Football Club Building Project – refer attachment 3. This project now requires \$80k funding from the Town and it is proposed that this be funded from the Preston Point Facilities Reserve, with a reserve purpose of funding projects within this precinct.

An additional paper is also attached for Council information discussing vehicle requirements to support the delivery of the Neighbourhood Link Service. The recommended bus disposal and vehicle acquisition has nil impact on the budget position as the proposed purchases (\$42k) is funded from the sale of the bus (\$30k – valuation obtained) and transfer from Reserve (\$12k).

A small budget surplus of \$86,684 did arise from the mid-year budget review however it is recommended that this funding be transferred to the Strategic Waste Reserve to part fund equity payments to the Cities of Canning and Cockburn (due by 31 December 2023) attributable to the Town's proportional share of the liabilities of the Resource Recovery Group (Town's share circa \$330k).

CONCLUSION

The mid-year budget review results in a forecast balanced budget at 30 June 2023. The achievement of this forecast budget result is dependent on the full delivery of budgeted services and programs (including clearance of capital works) and realizing all budgeted income.

10.5 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 050203

OFFICER RECOMMENDATION

Moved Cr Donovan, seconded Cr Wilson

That the Audit Committee:

1. Receive the mid-year 2022/23 budget review as presented including the Forecast Statement of Financial Activity by Nature and Type which shows a nil surplus at 30 June 2023.
2. Note the following schedule of approved budget amendments, resulting in an unfavourable decrease in net current assets of (\$9,771) (from a current budget forecast surplus of \$9,771 to a forecast surplus of nil):

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



Account Number	Description	Current Budget	Forecast	Increase / (Decrease in Funding Position)	Comment
	Opening Funding Position	517,692.00	512,823.00	-4,869.00	Forecast as per audited statements
	Operating Grants - \$39,627 (F)				
I11177.140	DBCA/Foreshore Erosion Funding	75,000.00	114,627.00	39,627.00	Swan Yacht Club Contribution of \$39,627
	Fees and Charges - \$50,618 (F)				
I08081.130	Sundry Income CHSP	104,500.00	130,000.00	25,500.00	Improved performance CHSP services
I08083.130	In Home Respite Income CHSP	7,700.00	25,000.00	17,300.00	
I08094.130	Transport Income CHSP	13,200.00	5,000.00	-8,200.00	
I10088.130	Development Application Income	72,100.00	100,000.00	27,900.00	Increased activity
I11191.130	Leeuwin Hall	1,607.00	5,000.00	3,393.00	Reimbursements
I14085.130	Rental Income 128 George Street	27,000.00	11,725.00	-15,275.00	Property Sold
	Interest Earnings - \$240,000 (F)				
I689.160	Interest Earnings - Reserves	30,000.00	280,000.00	250,000.00	Higher interest rate environment/increased investments
I03188.160	Interest Earnings - Municipal Funds	10,000.00	0.00	-10,000.00	Recommended all interest be allocated to EF Oval Redevelopment Reserve
	Employee Costs - (\$10,000) (U)				
E04245.312	Staff Training and Conferences	-30,600.00	-40,600.00	-10,000.00	Increased training and development
	Materials and Contracts - (\$33,750) (U)				
E04258.500	Refreshments and Receptions	-48,450.00	-58,450.00	-10,000.00	Additional budget required
E10204.500	Annual Bulk and Green Waste Pick Up	-89,250.00	-95,000.00	-5,750.00	Additional tonnages
E14451.500	Selling Costs - 128 George Street	0.00	-33,000.00	-33,000.00	New Budget
E09201.500	Allen St Property Maintenance	-15,000.00	-30,000.00	-15,000.00	Additional maintenance requirements due to aged condition
E10267.500	Mooring Pen and Jetty Maintenance	-70,000.00	-50,000.00	20,000.00	Reduced pylon replacement/repairs
E11270.500	Niergarup Track	-30,000.00	-20,000.00	-10,000.00	Additional works
E12234.500	Service Contracts - Street Sweeping	-70,000.00	-50,000.00	20,000.00	Reduced scope
	Non-Operating Grants - (\$1,130,282) (U)				
I11160.141	EF Oval Redevelopment Grant	13,000,000.00	11,080,151.00	-1,919,849.00	Adjust to 75% of capex due to new accounting treatment
I11165.141	LotteryWest Grant	0.00	672,530.00	672,530.00	1st Instalment
I111206.141	Fremantle Soccer Club Grant/Cont.	890,000.00	920,000.00	30,000.00	\$800k State Govt + \$120k Soccer Club
I12042.141	LRCIP Funding	168,362.00	255,399.00	87,037.00	Remaining funding Phase 1 & 2. Annual reports to be acquitted
	Proceeds from Disposal of Assets - \$21,600 (F)				
	Asset Disposal Schedule	2,017,568.00	2,039,168.00	21,600.00	Sale of PEMV242 (\$30k) less deferment of sale of PEMV236 (\$8,400)
	Property, Plant and Equipment - (\$1,895,534) (U)				
E11739.430	Fremantle Womens Soccer Club Building	-890,000.00	-1,000,000.00	-110,000.00	Revised cost estimate
E11715.430	EF Oval Redevelopment Project	-13,000,000.00	-14,773,534.00	-1,773,534.00	As per Updated Cashflow Forecast
E08607.430	Light Vehicles - CHSP	0.00	-42,000.00	-42,000.00	As per CHSP Vehicle Assessment Paper
E11716.430	Plant and Equipment - Other Rec and Sport	-56,000.00	-41,000.00	15,000.00	PEMV236 not being replaced
E14605.430	Building Renewals	-80,000.00	-65,000.00	15,000.00	Funding reallocated to Allen St Properties
	Infrastructure - \$23,777 (F)				
E11724.430	EFLTC Lighting Upgrade	0.00	-16,223.00	-16,223.00	As per Funding Agreement endorsed by Council
E11740.430	Turf - Wauhop Park	-150,000.00	-110,000.00	40,000.00	Project saving
	Transfer from Reserves - \$3,028,618 (F)				
345.810	Transfer from Aged Services Reserve	0.00	11,803.00	11,803.00	Net funding of vehicle changeover
2428.810	Transfer from EF Oval Redevelopment Reserve	0.00	2,976,442.00	2,976,442.00	As per separate agenda item to Council
2430.810	Transfer from Foreshore Management Reserve	170,000.00	130,373.00	-39,627.00	Decrease due to contribution from Swan Yacht Club
2429.810	Transfer from Preston Point Facilities Reserve	0.00	80,000.00	80,000.00	Town contribution to Fremantle Soccer Club Project
	Lease Liabilities - (\$2,892) (U)				
E11730.436	Seabed Lease	-45,000.00	-47,892.00	-2,892.00	CPI Increase
	Transfer to Reserves - (\$536,684) (U)				
2439.830	Transfer to Strategic Waste Reserve	-60,000.00	-146,684.00	-86,684.00	Transfer mid year surplus to Strategic Waste Reserve to part fund exit payments to Cities of Canning and Cockburn due 31 Dec 2023
2421.830	Transfer to EF Oval Redevelopment Reserve	-1,650,272.00	-1,900,272.00	-250,000.00	Additional interest on investments
				-9,771.00	Change in Closing Net Funding Position

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE
MID YEAR BUDGET REVIEW
(Containing the Forecast Statement of Financial Activity)
For the Period Ended 31 December 2022

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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TOWN OF EAST FREMANTLE STATEMENT OF FINANCIAL ACTIVITY (By Nature or Type) For the Period Ended 31 December 2022									
Note	Annual Budget - Synergy	Current Budget	Amended YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	Variance between Current Budget and Forecast
			\$	\$		\$	%		
Opening Funding Surplus (Deficit)	3	517,692	517,692	517,692	512,823	512,823	(4,869)	(1%)	(4,869)
Revenue from operating activities									
Rates	9	8,660,135	8,660,135	8,650,137	8,658,887	8,660,135	8,750	0%	0
Operating grants, subsidies and contributions		907,014	970,110	733,743	632,153	1,009,737	(101,590)	(14%)	39,627
Fees and Charges		1,442,358	1,442,358	908,636	896,899	1,492,976	(11,737)	(1%)	50,618
Interest: Earnings		98,000	98,000	48,996	127,289	338,000	78,293	160%	240,000
Other Revenue		27,170	27,170	13,584	6,502	27,170	(7,082)	(52%)	0
Profit on asset disposals	8	487,693	487,693	487,693	422,877	487,693	(64,816)	(13%)	0
		11,622,370	11,685,466	10,842,789	10,744,607	12,015,711			330,245
Expenditure from operating activities									
Employee Costs		(4,736,197)	(4,736,197)	(2,412,005)	(2,352,831)	(4,746,197)	59,174	2%	(10,000)
Materials and Contracts		(4,028,396)	(4,081,721)	(2,119,086)	(1,984,643)	(4,115,471)	134,443	6%	(33,750)
Utility Charges		(259,034)	(259,034)	(129,558)	(84,672)	(259,034)	44,886	35%	0
Depreciation on Non-Current Assets		(2,103,440)	(2,103,440)	(1,051,728)	(844,894)	(2,103,440)	206,844	20%	0
Interest: Expenses		(16,250)	(16,250)	(8,130)	(1,440)	(16,250)	6,690	82%	0
Insurance Expenses		(228,901)	(228,901)	(228,901)	(220,412)	(228,901)	8,489	4%	0
Other Expenditure		(775,797)	(775,797)	(533,428)	(440,126)	(775,797)	93,302	17%	0
Loss on asset disposals	8	0	0	0	0	0	0		0
		(12,148,015)	(12,201,340)	(6,482,836)	(5,929,008)	(12,245,090)			(43,750)
Operating activities excluded from budget									
Add back Depreciation		2,103,440	2,103,440	1,051,728	844,884	2,103,440	(206,844)	(20%)	0
Adjust (Profit)/Loss on Asset Disposal	8	(487,693)	(487,693)	(487,693)	(422,877)	(487,693)	64,816	(13%)	0
Movement in Deferred Rates		0	0	0	8,609	8,609			0
Movement in accrued income (non-current)		(13,922)	(13,922)	(13,922)	0	(13,922)			0
		1,601,825	1,601,825	550,113	430,616	1,601,825	(133,419)	(22%)	0
Amount attributable to operating activities		1,076,180	1,085,951	4,910,066	5,246,214	1,372,446			
Investing activities									
Non-operating Grants, Subsidies and Contributions	11	14,099,113	14,299,113	4,958,510	1,582,464	13,168,831	(3,376,046)	(58%)	(1,130,282)
Proceeds from Disposal of Assets	8	1,667,568	2,017,568	2,017,568	1,871,177	2,039,168	(146,391)	(7%)	21,600
Purchase of Property, Plant and Equipment		(14,220,450)	(14,420,450)	(5,406,460)	(1,171,695)	(16,315,984)	4,234,765	78%	(1,895,534)
Purchase and Construction of Infrastructure		(1,143,127)	(1,143,127)	(571,566)	(580,417)	(1,119,350)	(8,851)	(2%)	23,777
Amount attributable to investing activities		403,104	753,104	998,052	1,701,529	(2,227,335)			(2,960,439)
Financing Activities									
Transfers from Reserves	7	494,250	494,250	0	0	3,522,868	0		3,028,618
Payments for principal portion of lease liabilities		(45,000)	(45,000)	(22,500)	(31,455)	(47,892)	(8,955)	(40%)	(2,892)
Repayment of borrowings	10	(102,000)	(102,000)	(51,000)	(52,660)	(102,000)	(1,660)	(3%)	0
Transfers to Reserves	7	(2,344,226)	(2,694,226)	(1,849,999)	(1,856,603)	(3,030,910)	(6,604)	(0%)	(336,684)
Amount attributable to financing activities		(1,996,976)	(2,346,976)	(1,923,499)	(1,940,718)	342,066			2,689,042
Closing Funding Surplus (Deficit)	3	0	9,771	4,502,311	5,519,848	(0)	1,017,537	23%	(9,771)

Attachment 1

Attachment -1

Account Number	Description	Current Budget	Forecast	Increase / (Decrease in Funding Position)	Comment
	Opening Funding Position	517,692.00	512,823.00	-4,869.00	Forecast as per audited statements
	Operating Grants - \$39,627 (F)				
I11177.140	DBCA/Foreshore Erosion Funding	75,000.00	114,627.00	39,627.00	Swan Yacht Club Contribution of \$39,627
	Fees and Charges - \$50,618 (F)				
I08081.130	Sundry Income CHSP	104,500.00	130,000.00	25,500.00	Improved performance CHSP services
I08083.130	In Home Respite Income CHSP	7,700.00	25,000.00	17,300.00	
I08094.130	Transport Income CHSP	13,200.00	5,000.00	-8,200.00	
I10088.130	Development Application Income	72,100.00	100,000.00	27,900.00	Increased activity
I11191.130	Leewun Hall	1,607.00	5,000.00	3,393.00	Reimbursements
I14085.130	Rental Income 128 George Street	27,000.00	11,725.00	-15,275.00	Property Sold
	Interest Earnings - \$240,000 (F)				
1689.160	Interest Earnings - Reserves	30,000.00	280,000.00	250,000.00	Higher interest rate environment/increased investments
I03188.160	Interest Earnings - Municipal Funds	10,000.00	0.00	-10,000.00	Recommended all interest be allocated to EF Oval Redevelopment Reserve
	Employee Costs - (\$10,000) (U)				
E04245.312	Staff Training and Conferences	-30,600.00	-40,600.00	-10,000.00	Increased training and development
	Materials and Contracts - (\$83,750) (U)				
E04258.500	Refreshments and Receptions	-48,450.00	-58,450.00	-10,000.00	Additional budget required
E10204.500	Annual Bulk and Green Waste Pick Up	-89,750.00	-95,000.00	-5,250.00	Additional tonnages
E14451.500	Selling Costs - 128 George Street	0.00	-33,000.00	-33,000.00	New Budget
E09201.500	Allen St Property Maintenance	-15,000.00	-30,000.00	-15,000.00	Additional maintenance requirements due to aged condition
E10267.500	Mooring Pen and Jetty Maintenance	-70,000.00	-50,000.00	20,000.00	Reduced pylon replacement/repairs
E11270.500	Niergarup Track	-10,000.00	-20,000.00	-10,000.00	Additional works
E12234.500	Service Contracts - Street Sweeping	-70,000.00	-50,000.00	20,000.00	Reduced scope
	Non-Operating Grants - (\$1,130,282) (U)				
I11180.141	EF Oval Redevelopment Grant	13,000,000.00	11,080,151.00	-1,919,849.00	Adjust to 75% of capex due to new accounting treatment
I11165.141	LotteryWest Grant	0.00	672,530.00	672,530.00	1st Instalment
I111206.141	Fremantle Soccer Club Grant/Cont.	890,000.00	920,000.00	30,000.00	\$800k State Govt + \$120k Soccer Club
I12042.141	URCP Funding	168,362.00	255,399.00	87,037.00	Remaining funding Phase 1 & 2. Annual reports to be acquitted
	Proceeds from Disposal of Assets - \$21,600 (F)				
	Asset Disposal Schedule	2,017,568.00	2,039,168.00	21,600.00	Sale of PEMV242 (\$30k) less deferment of sale of PEMV236 (\$8,400)
	Property, Plant and Equipment - (\$1,895,534) (U)				
E11739.430	Fremantle Womens Soccer Club Building	-890,000.00	-1,000,000.00	-110,000.00	Revised cost estimate
E11715.430	EF Oval Redevelopment Project	-13,000,000.00	-14,773,534.00	-1,773,534.00	As per Updated Cashflow Forecast
E08607.430	Light Vehicles - CHSP	0.00	-42,000.00	-42,000.00	As per CHSP Vehicle Assessment Paper
E11716.430	Plant and Equipment - Other Rec and Sport	-56,000.00	-41,000.00	15,000.00	PEMV236 not being replaced
E14605.430	Building Renewals	-80,000.00	-65,000.00	15,000.00	Funding reallocated to Allen St Properties
	Infrastructure - \$23,777 (F)				
E11724.430	EFLTC Lighting Upgrade	0.00	-16,223.00	-16,223.00	As per Funding Agreement endorsed by Council
E11740.430	Turf - Wauhop Park	-150,000.00	-110,000.00	40,000.00	Project saving
	Transfer from Reserves - \$3,028,618 (F)				
545.810	Transfer from Aged Services Reserve	0.00	11,803.00	11,803.00	Net funding of vehicle changeover
2428.810	Transfer from EF Oval Redevelopment Reserve	0.00	2,976,442.00	2,976,442.00	As per separate agenda item to Council
2430.810	Transfer from Foreshore Management Reserve	170,000.00	185,873.00	-15,873.00	Decrease due to contribution from Swan Yacht Club
2429.810	Transfer from Preston Point Facilities Reserve	0.00	80,000.00	80,000.00	Town contribution to Fremantle Soccer Club Project
	Lease Liabilities - (\$2,892) (U)				
E11730.436	Seabed Lease	-45,000.00	-47,892.00	-2,892.00	CPI Increase
	Transfer to Reserves - (\$336,684) (U)				
2439.830	Transfer to Strategic Waste Reserve	-60,000.00	-146,684.00	-86,684.00	Transfer mid year surplus to Strategic Waste Reserve to part fund exit payments to Cities of Canning and Cockburn due 31 Dec 2023
2421.830	Transfer to EF Oval Redevelopment Reserve	-1,650,272.00	-1,900,272.00	-250,000.00	Additional interest on investments
				-9,771.00	Change in Closing Net Funding Position

TOWN OF EAST FREMANTLE - CAPITAL WORKS REPORT - 31 December 2022											
CGA/ Job	Description	Original Budget	Budget Amendments	Current Budget	YTD Actual	Order Value	Total Actual	Forecast	Indicator	Completion %	Comments
E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	\$86,200	\$0	\$86,200	\$0	\$0	\$0	\$86,200	0%	0%	CEO and EMCS Vehicle
E04635	Capex - New - EV Charging Station - Town Hall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	Works completed Sept 2022
E07405	Plant & Equipment - Light Fleet - Capex - New - Health Inspection & Admin	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$40,000	0%	0%	EKO Vehicle
E08007	Plant & Equipment - Light Fleet - Capex - New - CHSP	\$0	\$0	\$0	\$0	\$0	\$0	\$42,000	0%	0%	2 x Hyundai Elantra to replace bus
E09648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$40,000	0%	0%	EMRS Vehicle
E11715	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$41,000	0%	0%	Parks Supervisor Ute, Oval and Vortex Ute not being replaced
E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	\$62,000	\$0	\$62,000	\$34,872	\$0	\$34,872	\$62,000	56%	99%	EMTS Vehicle arrived late Oct 2022. Works Ute still awaiting order details.
E15685	Plant and Equipment - Public Art - Capex - New - Other Culture	\$45,000	\$0	\$45,000	\$8,000	\$0	\$8,000	\$45,000	18%	0%	
E17220	Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$30,000	0%	0%	Town Mower investigation being undertaken for new mower
E17243	Plant & Equipment - Public Art - Capex - New - Other Culture - IF Oval Cosmopolitan Artwork	\$26,250	\$0	\$26,250	\$13,000	\$13,500	\$26,500	\$26,250	99%	99%	
Plant & Equipment		\$425,450	\$0	\$425,450	\$56,862	\$13,500	\$70,462	\$425,450	13%		
E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	\$25,000	\$0	\$25,000	\$12,777	\$0	\$12,777	\$25,000	51%	99%	Laptop replacement program completed. New laptop to be investigated
Furniture & Equipment		\$25,000	\$0	\$25,000	\$12,777	\$0	\$12,777	\$25,000	51%		
E14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	\$80,000	\$0	\$80,000	\$2,407	\$2,185	\$4,592	\$65,000	8%	1%	Building condition assessments being sent to market for prices in Nov 2022
E17338	Buildings - East Fremantle Oval Precinct Redevelopment	\$13,000,000	\$0	\$13,000,000	\$1,080,523	\$801,484	\$1,880,008	\$14,773,534	14%	0%	Updated forecast as per agenda item to Council
E17339	Buildings - Specialised - Capex - Fremantle Women's Football Club	\$800,000	\$0	\$800,000	\$10,026	\$20,634	\$30,660	\$1,000,000	3%	1%	Final design to be sent to market for a building Contractor in Nov 2022
Buildings		\$13,879,000	\$0	\$13,879,000	\$1,089,956	\$821,708	\$1,930,660	\$15,838,534	8%		
E13743	Infrastructure - Parks & Ovals - Playground - Various Upgrades	\$30,000	\$0	\$30,000	\$9,000	\$0	\$0	\$30,000	0%	0%	Several playgrounds noted for minor equipment upgrades. Equipment ordered Sept 2022.
E13744	Infrastructure - Parks & Ovals - Playground - Nature Playground	\$120,000	\$0	\$120,000	\$125,376	\$0	\$125,376	\$120,000	104%	99%	Nature playground opened Aug 2022, pump track opened October 2022
E13745	Infrastructure - Parks & Ovals - Lighting	\$0	\$0	\$0	\$16,224	\$0	\$16,224	\$16,224	0%	0%	Tennis Club lighting as per Council resolution
E13741	Infrastructure - Parks & Ovals - Retic Upgrades	\$50,000	\$0	\$50,000	\$8,736	\$0	\$8,736	\$50,000	18%	0%	Bore pump and cabinet replacement at Gowerley Park in progress, Aug 2022
E13742	Infrastructure - Parks & Ovals - Retic Contrailers	\$32,000	\$0	\$32,000	\$0	\$0	\$0	\$32,000	0%	0%	Prices being sought for contrailers
E13740	Infrastructure - Parks & Ovals - Turf - Washup Oval	\$150,000	\$0	\$150,000	\$41,223	\$71,640	\$112,863	\$110,000	75%	99%	Re-scope undertaken and put back out to market. Works to commence mid-Nov 2022
E13734	Capex - Trailers - Bkg Replacement	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$10,000	0%	0%	Goods ordered, waiting delivery
E13735	Capex - Bench Seats - Various Locations	\$15,000	\$0	\$15,000	\$14,009	\$0	\$14,009	\$15,000	93%	99%	Goods ordered, waiting delivery
E13745	Infrastructure - Parks & Ovals - Ancillary - Drink Fountains	\$30,000	\$0	\$30,000	\$3,452	\$7,000	\$10,452	\$10,000	35%	99%	Goods ordered, waiting delivery
E13827	Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Beach & Bridges	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$15,000	0%	0%	
E13833	Capex - Drainage Rationalisation - Foreshore	\$100,000	\$0	\$100,000	\$650	\$0	\$650	\$100,000	1%	0%	Works to commence in dryer months, Nov-Feb
E13840	Infrastructure - Roads - Renewal - Marmion St - East St	\$361,127	\$0	\$361,127	\$30,447	\$75,222	\$305,669	\$361,127	8%	99%	Works to commence 14 Nov 2022 and be completed in Dec 2022
E13841	Infrastructure - Footpaths - Renewal - Caning Hwy (Fortescue - Irwin)	\$68,000	\$0	\$68,000	\$1,700	\$54,180	\$55,880	\$68,000	8%	1%	Works postponed to January 2023, with availability of contractor before Christmas an issue.
E13842	Infrastructure - Footpaths - Renewal - Caning Hwy (Irwin - Oakley)	\$80,000	\$0	\$80,000	\$0	\$67,715	\$67,715	\$80,000	0%	0%	Works postponed to January 2023, with availability of contractor before Christmas an issue.
E13843	Infrastructure - Footpaths - Renewal - Pelra St (View Tor - Preston Point Rd)	\$68,000	\$0	\$68,000	\$0	\$47,250	\$47,250	\$68,000	0%	0%	Works to commence Nov 2022 and completed in Dec 2022
E13844	Infrastructure - Footpaths - Renewal - George St (East St - Glyde St)	\$70,000	\$0	\$70,000	\$29,000	\$1,330	\$29,330	\$70,000	42%	99%	Works to commence Nov 2022 and completed in Dec 2022
Infrastructure		\$1,348,127	\$0	\$1,348,127	\$88,437	\$124,338	\$1,104,795	\$1,348,330	6%		
		\$19,969,577	\$0	\$19,969,577	\$1,792,432	\$1,109,541	\$1,121,631	\$17,475,371	9%		

TOWN OF EAST FREMANTLE													
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY													
For the Period Ended 31 December 2022													
Name	Opening Balance	Amended Budget Interest Earned	Forecast Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Forecast Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Forecast Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Forecast Budget Closing Balance	Actual YTD Closing Balance
Non-Current Leave Entitlements Reserve	\$ 0	\$ 0		\$ 0	\$ 0	0	\$ 0	\$ 0	0	\$ 0	\$ 0	0	\$ 0
Unspent Grants and Restricted Cash Reserve	0	0		0	0	0	0	0	0	0	0	0	0
Vehicle, Plant and Equipment Reserve	50,407	0		0	0	0	0	(50,000)	(50,000)	0	407	407	50,407
Aged Services Reserve	11,803	0		0	0	0	0	0	(11,803)	0	11,803	(0)	11,803
Strategic Asset Management Reserve	64,920	0		0	0	0	0	0	0	0	64,920	64,920	64,920
Arts and Sculpture Reserve	156,772	0		0	45,000	45,000	0	(111,250)	(111,250)	0	90,522	90,522	156,772
Waste Reserve	0	0		0	35,000	35,000	0	0	0	0	35,000	35,000	0
Committed Works Reserve	0	0		0	0	0	0	0	0	0	0	0	0
Streetscape Reserve	75,000	0		0	0	0	0	0	0	0	75,000	75,000	75,000
Drainage Reserve	250,000	0		0	0	0	0	(100,000)	(100,000)	0	150,000	150,000	250,000
East Fremantle Oval Redevelopment Reserve	1,076,170	30,000	280,000	0	1,650,272	1,900,272	1,239,936	0	(2,976,442)	0	2,726,442	(0)	2,316,106
Preston Point Facilities Reserve	95,290	0		0	50,000	50,000	0	0	(80,000)	0	145,290	65,290	95,290
Foreshore Master Plan Reserve	270,000	0		0	0	0	0	(170,000)	(130,378)	0	100,000	139,627	270,000
Sustainability and Environmental Reserve	210,337	0		0	129,288	129,288	0	(35,000)	(35,000)	0	304,625	304,625	210,337
Town Planning Reserve	70,000	0		0	30,000	30,000	0	0	0	0	100,000	100,000	70,000
Business Improvement Reserve	0	0		0	50,000	50,000	0	0	0	0	50,000	50,000	0
Old Police Station Reserve	16,500	0		0	28,000	28,000	0	(28,000)	(28,000)	0	16,500	16,500	16,500
Payment in Lieu of Parking Reserve	137,010	0		0	0	0	0	0	0	0	137,010	137,010	137,010
Plympton Parking Reserve	0	0		0	616,666	616,666	616,667	0	0	0	616,666	616,666	616,667
Strategic Waste Reserve	0	0		0	60,000	146,684	0	0	0	0	60,000	146,684	0
Payment in Lieu of Public Open Space Reserve	0	0		0	0	0	0	0	0	0	0	0	0
	2,484,208	30,000	280,000	0	2,694,226	3,030,910	1,856,603	(494,250)	(3,522,868)	0	4,684,184	1,992,250	4,340,811

Reserve Transfer Rules

Transfer to:

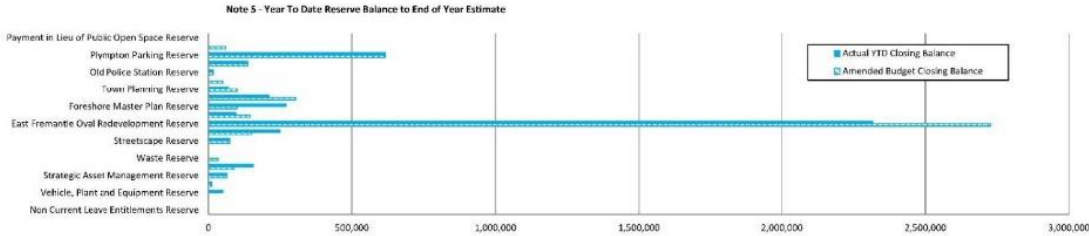
- Arts and Sculpture - Annual transfer in of \$45k as per Public Art Strategy
- Waste Reserve - Annual transfer in
- East Fremantle Oval Redevelopment Reserve - as per agenda item to Council
- Preston Point Facilities Reserve - Annual transfer in to fund PMP
- Sustainability Reserve - Annual transfer in as per Revenue Strategy
- Town Planning Reserve - Annual transfer in
- Business Improvement Reserve - Annual transfer to in to fund DRP replacement as per Business Plan
- Old Police Station - Transfer in Rent Proceeds
- Plympton Parking Reserve - As per Council resolution re treatment of sale proceeds of 128 George St
- Strategic Waste Reserve - Annual transfer in to meet rising costs thru Regional Council

Transfer From:

- Vehicle Reserve - to fund light vehicle changeover
- Aged Services Reserve - to fund purchase of 2 light vehicles CHSP
- Arts and Sculpture Reserve - to fund public art capex
- Drainage Reserve - to fund Capex
- East Fremantle Oval Redevelopment Reserve - as per agenda item to Council
- Preston Point Facilities Reserve - to fund Council contribution to Soccer Club project
- Foreshore Master Plan Reserve - to fund Town's contribution to foreshore works
- Sustainability Reserve - to fund Climate Emergency Strategy
- Old Police Station Reserve - to fund maintenance/capex

Expenditure Account

- Various
- E08607
- E11685/E11741
- E12823
- E11739 less I11206
- E10644 less I11177
- E10215
- E14462



Attachment -1

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Asset Number	Plant Number	Asset Description	2022/23							Forecast				
			Net Book Value	Budget Proceeds	Budget Profit	Budget Loss	WDV	Proceeds	Profit	(Loss)	Net Book Value	Forecast Proceeds	Budget Profit	Budget Loss
			\$					\$	\$	\$	\$			
		Plant and Equipment								0				
PEMV273	P5013	CEO Vehicle	13,418	36,700	23,282					0	13,418	36,700	23,282	
PEMV272	P5012	EMRS Vehicle	8,000	24,000	16,000					0	8,000	24,000	16,000	
PEMV268	P5003	EMCS Vehicle	5,250	21,082	15,832					0	5,250	21,082	15,832	
PEMV269	P5006	EMTS Vehicle	5,250	21,082	15,832		5,682	21,177	15,495		5,250	21,082	15,832	
PEMV264	P4093	PEHO Vehicle	0	11,962	11,962					0	0	11,962	11,962	
PEMV266	P4098	Works Supervisor Vehicle	0	21,142	21,142					0	0	21,142	21,142	
PEMV236		Toyota Hilux Dual Cab Ute	0	8,400	8,400					0	0	0	0	
PEMV262		Ford Ranger Single Cab Ute (Oval and Verges)	0	11,200	11,200					0	0	11,200	11,200	
PE268		Toro Z Master 7000	0	12,000	12,000					0	0	12,000	12,000	
PEMV242	P4069	2012 Mitsubishi Rosa Bus 1DXU938 (183,000km)									1,781	30,000	28,219	
VARIOUS		128 George Street Land and Buildings	1,497,957	1,850,000	352,043		1,442,619	1,850,000	407,381		1,497,957	1,850,000	352,043	
										0				
			1,529,875	2,017,568	487,693		1,448,300	1,871,177	422,877	0	1,531,656	2,039,168	507,512	

Attachment 1

Attachment -1

SALARIES AND WAGES ACTUAL VS BUDGET- 31 December 2022									
Prog	Programme Description	COA	Description	IE	Inc/Exp Analysis	Original Budget	YTD Budget	YTD Actual	YTD Actual v YTD Budget
04	Governance	E04201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	\$1,376,188.00	\$688,096.00	\$698,089.27	
04	Governance	E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHI	300	Salaries & Wages	\$0.00	\$0.00	\$454.11	
04	Governance	E04208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	\$626.00	\$312.00	\$1,294.27	
04	Governance	E04254	Works Costing - Maintenance - Other - Election Expenses	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
			04 - Governance			\$1,376,814.00	\$688,408.00	\$699,837.65	
05	Law,Order,Public Safety	E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	\$21,049.00	\$10,524.00	\$16,364.94	
05	Law,Order,Public Safety	E05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	\$31,573.00	\$15,788.00	\$19,721.52	
			05 - Law, Order, Public Safety			\$52,622.00	\$26,312.00	\$36,086.46	
07	Health	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
07	Health	E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	\$81,679.00	\$40,840.00	\$40,996.67	
			07 - Health			\$81,679.00	\$40,840.00	\$40,996.67	
08	Welfare	E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	\$553,865.00	\$276,933.00	\$258,442.41	
			08 - Education & Welfare			\$553,865.00	\$276,933.00	\$258,442.41	
10	Community Amenities	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
10	Community Amenities	E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	300	Salaries & Wages	\$81,196.00	\$40,599.00	\$44,217.09	
10	Community Amenities	E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	\$558,766.00	\$279,383.00	\$284,252.95	
10	Community Amenities	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	\$11,025.00	\$5,512.00	\$3,715.63	
10	Community Amenities	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	300	Salaries & Wages	\$501.00	\$253.00	\$658.02	
			10 - Community Amenities			\$651,488.00	\$325,747.00	\$332,843.69	
11	Recreation And Culture	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	\$8,686.00	\$4,342.00	\$2,603.62	
11	Recreation And Culture	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	Salaries & Wages	\$3,216.00	\$1,606.00	\$1,761.04	
11	Recreation And Culture	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	\$5,554.00	\$2,776.00	\$1,428.50	
11	Recreation And Culture	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	Salaries & Wages	\$8,310.00	\$4,154.00	\$5,126.27	
11	Recreation And Culture	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	\$3,174.00	\$1,586.00	\$3,190.05	
11	Recreation And Culture	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	\$3,800.00	\$1,898.00	\$1,425.58	
11	Recreation And Culture	E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	\$2,422.00	\$1,209.00	\$0.00	
11	Recreation And Culture	E11211	Works Costing - Maintenance - Buildings - Hurricanes	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
11	Recreation And Culture	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	\$5,888.00	\$2,944.00	\$2,916.99	
11	Recreation And Culture	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	300	Salaries & Wages	\$3,717.00	\$1,859.00	\$2,883.14	
11	Recreation And Culture	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	\$32,406.00	\$16,204.00	\$11,681.73	
11	Recreation And Culture	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	\$11,902.00	\$5,953.00	\$5,007.87	
11	Recreation And Culture	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	\$11,233.00	\$5,616.00	\$3,547.62	
11	Recreation And Culture	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	\$13,196.00	\$6,598.00	\$4,209.59	
11	Recreation And Culture	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	\$20,170.00	\$10,087.00	\$6,053.75	
11	Recreation And Culture	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	300	Salaries & Wages	\$9,939.00	\$4,972.00	\$2,363.70	
11	Recreation And Culture	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	\$4,468.00	\$2,236.00	\$2,332.10	
11	Recreation And Culture	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	\$4,176.00	\$2,087.00	\$1,736.18	
11	Recreation And Culture	E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	300	Salaries & Wages	\$3,090.00	\$1,547.00	\$1,236.06	
11	Recreation And Culture	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	\$3,633.00	\$1,814.00	\$1,722.08	
11	Recreation And Culture	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	\$4,051.00	\$2,027.00	\$1,400.51	
11	Recreation And Culture	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	300	Salaries & Wages	\$6,598.00	\$3,301.00	\$4,649.39	

Attachment 1

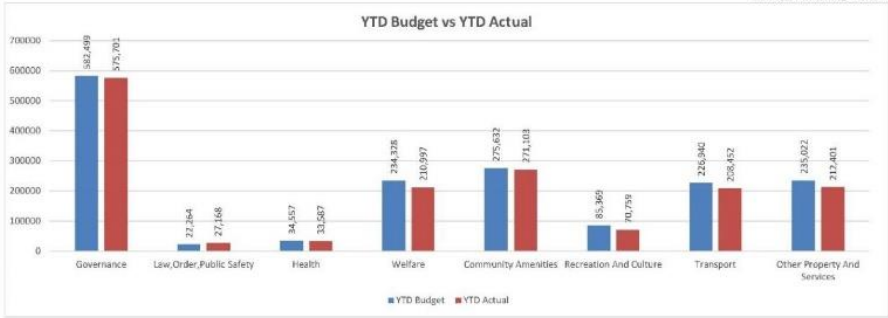
Attachment -1

11	Recreation And Culture	E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	\$459.00	\$228.00	\$886.11	
11	Recreation And Culture	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	\$835.00	\$416.00	\$502.31	
11	Recreation And Culture	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	\$9,688.00	\$4,843.00	\$2,010.10	
11	Recreation And Culture	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	300	Salaries & Wages	\$4,218.00	\$2,107.00	\$969.56	
11	Recreation And Culture	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	\$2,881.00	\$1,442.00	\$1,825.93	
11	Recreation And Culture	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	\$5,304.00	\$2,652.00	\$2,007.81	
11	Recreation And Culture	E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	\$919.00	\$461.00	\$2,087.28	
11	Recreation And Culture	E11245	Works Costing - Maintenance - Parks & Ovals - Pump & Reticulation Overhaul	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
11	Recreation And Culture	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	\$501.00	\$253.00	\$63.75	
11	Recreation And Culture	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	300	Salaries & Wages	\$668.00	\$332.00	\$0.00	
11	Recreation And Culture	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	\$5,763.00	\$2,880.00	\$3,435.71	
11	Recreation And Culture	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	300	Salaries & Wages	\$15,000.00	\$15,000.00	\$14,401.19	
11	Recreation And Culture	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	\$919.00	\$461.00	\$110.38	
11 - Recreation & Culture						\$216,784.00	\$115,891.00	\$95,575.90	
12	Transport	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	\$22,884.00	\$11,440.00	\$6,611.16	
12	Transport	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	\$4,886.00	\$2,444.00	\$2,917.51	
12	Transport	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	\$20,922.00	\$10,459.00	\$11,193.07	
12	Transport	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	\$85,274.00	\$42,639.00	\$68,016.57	
12	Transport	E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	\$128,289.00	\$64,143.00	\$43,388.91	
12	Transport	E12237	Works Costing - Maintenance - Roads - Kerbing	300	Salaries & Wages	\$459.00	\$228.00	\$253.30	
12	Transport	E12245	Works Costing - Maintenance - Roads - Street Trees	300	Salaries & Wages	\$55,290.00	\$27,645.00	\$13,734.54	
12	Transport	E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	\$14,825.00	\$7,411.00	\$20,765.77	
12	Transport	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	\$7,684.00	\$3,842.00	\$3,398.78	
12	Transport	E12260	Works Costing - Maintenance - Roads - Crossovers	300	Salaries & Wages	\$292.00	\$144.00	\$67.96	
12	Transport	E12263	Works Costing - Maintenance - Drainage	300	Salaries & Wages	\$18,374.00	\$9,185.00	\$7,355.28	
12	Transport	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	\$6,264.00	\$3,133.00	\$691.83	
12	Transport	E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	\$157,865.00	\$78,930.00	\$74,642.08	
12	Transport	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	\$13,113.00	\$6,558.00	\$3,859.67	
12 - Transport						\$536,421.00	\$268,201.00	\$256,896.43	
14	Other Property And Services	E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	\$381,895.00	\$190,950.00	\$191,140.21	
14	Other Property And Services	E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	\$147,813.00	\$73,905.00	\$60,090.33	
14	Other Property And Services	E14209	Employee Costs - Public Works Overheads - Salaries & Wages - Long Service Leave	300	Salaries & Wages	\$0.00	\$0.00	\$4,631.32	
14	Other Property And Services	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	\$13,500.00	\$6,748.00	\$3,556.52	
14	Other Property And Services	E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	\$6,500.00	\$3,250.00	\$3,940.64	
14	Other Property And Services	E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$3,967.00	\$1,983.00	\$2,002.71	
14	Other Property And Services	E14435	Employee Costs - Unclassified Property - Salaries & Wages - Workers Compensation	300	Salaries & Wages	\$0.00	\$0.00	\$0.00	
14	Other Property And Services	E14460	Works Costing - Maintenance - Buildings - General	300	Salaries & Wages	\$1,837.00	\$917.00	\$559.69	
14	Other Property And Services	E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$4,025,185.00	\$2,012,594.00	\$1,971,379.02	
14	Other Property And Services	E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	\$4,025,185.00	\$2,012,594.00	\$1,971,379.02	
14 - Other Property & Services						\$555,512.00	\$277,753.00	\$265,921.42	

Attachment -1

	Original Budget	YTD Budget	YTD Actual
Governance	\$1,376,814.00	\$688,408.00	\$699,837.65
Law,Order,Public Safety	\$52,622.00	\$26,312.00	\$36,086.46
Health	\$81,679.00	\$40,840.00	\$40,996.67
Welfare	\$553,865.00	\$276,933.00	\$258,442.41
Community Amenities	\$651,488.00	\$325,747.00	\$332,843.69
Recreation And Culture	\$216,784.00	\$115,891.00	\$95,575.90
Transport	\$536,421.00	\$268,201.00	\$256,896.43
Other Property And Services	\$555,512.00	\$277,753.00	\$265,921.42
	\$4,025,185.00	\$2,020,085.00	\$1,986,600.63

13 Pays @ 31 Dec
13 Pays remaining with last processing date 27 June



Attachment 1

Attachment -1

Town of East Fremantle
Printed : at 9:12 AM on 6/02/2023

as at 31/12/2022

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Type Description	COA	Description	Project IE Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Employee Costs									
Operating Expenditure	004201	Employee Costs - Administration - Salaries & Wages	300 Salaries & Wage	\$1,376,188.00	\$688,096.00	\$688,096.37	\$0.00	\$1,376,188.00	
Operating Expenditure	004204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to W	300 Salaries & Wage	\$0.00	\$0.00	\$454.11	\$0.00	\$0.00	
Operating Expenditure	004208	Works Costing - Maintenance - Buildings - Town Hall	300 Salaries & Wage	\$626.00	\$812.00	\$1,294.27	\$0.00	\$626.00	
Operating Expenditure	005203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300 Salaries & Wage	\$21,049.00	\$10,524.00	\$16,364.94	\$0.00	\$21,049.00	
Operating Expenditure	005230	Employee Costs - Animal Control - Salaries & Wages	300 Salaries & Wage	\$31,573.00	\$15,788.00	\$19,721.52	\$0.00	\$31,573.00	
Operating Expenditure	007211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300 Salaries & Wage	\$81,679.00	\$40,840.00	\$40,996.67	\$0.00	\$81,679.00	
Operating Expenditure	008207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300 Salaries & Wage	\$553,865.00	\$276,933.00	\$258,442.41	\$0.00	\$553,865.00	
Operating Expenditure	010206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	300 Salaries & Wage	\$81,196.00	\$40,599.00	\$44,217.09	\$0.00	\$81,196.00	
Operating Expenditure	010209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300 Salaries & Wage	\$558,766.00	\$279,383.00	\$284,252.95	\$0.00	\$558,766.00	
Operating Expenditure	010210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300 Salaries & Wage	\$11,025.00	\$5,512.00	\$3,715.63	\$0.00	\$11,025.00	
Operating Expenditure	010223	Works Costing - Maintenance - Buildings - Sunnpton Green - Child Care Hall	300 Salaries & Wage	\$501.00	\$253.00	\$658.02	\$0.00	\$501.00	
Operating Expenditure	011204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300 Salaries & Wage	\$8,686.00	\$4,342.00	\$2,683.62	\$0.00	\$8,686.00	
Operating Expenditure	011205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300 Salaries & Wage	\$3,216.00	\$1,608.00	\$1,761.04	\$0.00	\$3,216.00	
Operating Expenditure	011206	Works Costing - Maintenance - Parks & Ovals - W. H. Kison Park	300 Salaries & Wage	\$5,554.00	\$2,776.00	\$1,738.50	\$0.00	\$5,554.00	
Operating Expenditure	011207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300 Salaries & Wage	\$8,310.00	\$4,154.00	\$5,216.27	\$0.00	\$8,310.00	
Operating Expenditure	011208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300 Salaries & Wage	\$3,174.00	\$1,586.00	\$3,190.05	\$0.00	\$3,174.00	
Operating Expenditure	011209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300 Salaries & Wage	\$3,800.00	\$1,898.00	\$1,425.58	\$0.00	\$3,800.00	
Operating Expenditure	011210	Works Costing - Maintenance - Buildings - Camp Waller	300 Salaries & Wage	\$2,422.00	\$1,209.00	\$0.00	\$0.00	\$2,422.00	
Operating Expenditure	011212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300 Salaries & Wage	\$5,888.00	\$2,944.00	\$2,916.99	\$0.00	\$5,888.00	
Operating Expenditure	011213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	300 Salaries & Wage	\$3,717.00	\$1,859.00	\$2,883.14	\$0.00	\$3,717.00	
Operating Expenditure	011214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300 Salaries & Wage	\$37,406.00	\$16,204.00	\$11,681.73	\$0.00	\$37,406.00	
Operating Expenditure	011215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300 Salaries & Wage	\$12,902.00	\$5,953.00	\$5,007.67	\$0.00	\$12,902.00	
Operating Expenditure	011216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300 Salaries & Wage	\$11,233.00	\$5,616.00	\$3,547.62	\$0.00	\$11,233.00	
Operating Expenditure	011217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300 Salaries & Wage	\$13,196.00	\$6,598.00	\$4,269.59	\$0.00	\$13,196.00	
Operating Expenditure	011219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300 Salaries & Wage	\$20,170.00	\$10,087.00	\$6,053.75	\$0.00	\$20,170.00	
Operating Expenditure	011221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	300 Salaries & Wage	\$9,939.00	\$4,972.00	\$2,369.70	\$0.00	\$9,939.00	
Operating Expenditure	011222	Works Costing - Maintenance - Parks & Ovals - Gouley Park	300 Salaries & Wage	\$4,468.00	\$2,236.00	\$2,322.10	\$0.00	\$4,468.00	
Operating Expenditure	011223	Works Costing - Maintenance - Parks & Ovals - E. L. Chapman Reserve	300 Salaries & Wage	\$4,176.00	\$2,087.00	\$1,738.18	\$0.00	\$4,176.00	
Operating Expenditure	011224	Works Costing - Maintenance - Parks & Ovals - L. G. Handcock Playground	300 Salaries & Wage	\$3,000.00	\$1,547.00	\$1,236.05	\$0.00	\$3,000.00	
Operating Expenditure	011225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300 Salaries & Wage	\$3,633.00	\$1,814.00	\$1,722.08	\$0.00	\$3,633.00	
Operating Expenditure	011226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300 Salaries & Wage	\$4,051.00	\$2,027.00	\$1,400.51	\$0.00	\$4,051.00	
Operating Expenditure	011227	Works Costing - Maintenance - Parks & Ovals - Locke Park	300 Salaries & Wage	\$6,598.00	\$3,301.00	\$4,649.39	\$0.00	\$6,598.00	
Operating Expenditure	011229	Works Costing - Maintenance - Parks & Ovals - Scribton Road Park	300 Salaries & Wage	\$459.00	\$228.00	\$886.11	\$0.00	\$459.00	
Operating Expenditure	011232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300 Salaries & Wage	\$835.00	\$416.00	\$502.31	\$0.00	\$835.00	
Operating Expenditure	011235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300 Salaries & Wage	\$9,688.00	\$4,844.00	\$2,010.10	\$0.00	\$9,688.00	
Operating Expenditure	011236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	300 Salaries & Wage	\$4,218.00	\$2,107.00	\$969.56	\$0.00	\$4,218.00	
Operating Expenditure	011241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300 Salaries & Wage	\$2,881.00	\$1,442.00	\$1,825.93	\$0.00	\$2,881.00	
Operating Expenditure	011242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300 Salaries & Wage	\$5,304.00	\$2,652.00	\$2,007.81	\$0.00	\$5,304.00	
Operating Expenditure	011243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300 Salaries & Wage	\$919.00	\$461.00	\$2,087.28	\$0.00	\$919.00	
Operating Expenditure	011257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300 Salaries & Wage	\$501.00	\$253.00	\$49.79	\$0.00	\$501.00	
Operating Expenditure	011258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	300 Salaries & Wage	\$668.00	\$332.00	\$0.00	\$0.00	\$668.00	
Operating Expenditure	011259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300 Salaries & Wage	\$5,763.00	\$2,880.00	\$3,435.71	\$0.00	\$5,763.00	
Operating Expenditure	011263	Works Costing - Maintenance - Other - East Fremantle Festival	300 Salaries & Wage	\$15,000.00	\$15,000.00	\$14,401.19	\$0.00	\$15,000.00	
Operating Expenditure	011294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300 Salaries & Wage	\$919.00	\$461.00	\$110.38	\$0.00	\$919.00	
Operating Expenditure	012215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300 Salaries & Wage	\$22,884.00	\$11,440.00	\$6,611.16	\$0.00	\$22,884.00	
Operating Expenditure	012230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300 Salaries & Wage	\$4,886.00	\$2,444.00	\$2,917.51	\$0.00	\$4,886.00	
Operating Expenditure	012231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300 Salaries & Wage	\$20,922.00	\$10,459.00	\$11,188.07	\$0.00	\$20,922.00	
Operating Expenditure	012235	Works Costing - Maintenance - Roads - Verges Maintenance	300 Salaries & Wage	\$85,774.00	\$42,839.00	\$48,016.57	\$0.00	\$85,774.00	
Operating Expenditure	012236	Works Costing - Maintenance - Roads - Street Cleaning	300 Salaries & Wage	\$128,289.00	\$64,143.00	\$43,388.91	\$0.00	\$128,289.00	
Operating Expenditure	012237	Works Costing - Maintenance - Roads - Kerbing	300 Salaries & Wage	\$459.00	\$228.00	\$253.30	\$0.00	\$459.00	
Operating Expenditure	012245	Works Costing - Maintenance - Roads - Street Trees	300 Salaries & Wage	\$55,290.00	\$27,645.00	\$13,734.54	\$0.00	\$55,290.00	
Operating Expenditure	012255	Works Costing - Maintenance - Roads - Tree Replacements	300 Salaries & Wage	\$14,825.00	\$7,411.00	\$30,765.77	\$0.00	\$14,825.00	
Operating Expenditure	012256	Works Costing - Maintenance - Roads - Street Tree Watering	300 Salaries & Wage	\$7,684.00	\$3,842.00	\$3,198.78	\$0.00	\$7,684.00	
Operating Expenditure	012260	Works Costing - Maintenance - Roads - Crossovers	300 Salaries & Wage	\$792.00	\$394.00	\$67.86	\$0.00	\$792.00	
Operating Expenditure	012263	Works Costing - Maintenance - Drainage	300 Salaries & Wage	\$18,374.00	\$9,185.00	\$7,355.28	\$0.00	\$18,374.00	
Operating Expenditure	012269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300 Salaries & Wage	\$6,264.00	\$3,133.00	\$691.83	\$0.00	\$6,264.00	
Operating Expenditure	012303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300 Salaries & Wage	\$157,865.00	\$78,930.00	\$76,642.08	\$0.00	\$157,865.00	
Operating Expenditure	012313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300 Salaries & Wage	\$13,113.00	\$6,558.00	\$3,859.67	\$0.00	\$13,113.00	
Operating Expenditure	014201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300 Salaries & Wage	\$382,895.00	\$190,950.00	\$191,140.21	\$0.00	\$382,895.00	
Operating Expenditure	014205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300 Salaries & Wage	\$147,813.00	\$73,905.00	\$69,090.33	\$0.00	\$147,813.00	
Operating Expenditure	014209	Employee Costs - Public Works Overheads - Salaries & Wages - Long Service Leave	300 Salaries & Wage	\$0.00	\$0.00	\$4,531.32	\$0.00	\$0.00	
Operating Expenditure	014210	Works Costing - Maintenance - Other - Admin/Safety/Training	300 Salaries & Wage	\$13,500.00	\$6,748.00	\$3,556.52	\$0.00	\$13,500.00	

Attachment -1

Town of East Fremantle
Printed : at 9:12 AM on 6/02/2023

as at 31/12/2022

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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	\$6,500.00	\$3,250.00	\$3,940.54	\$0.00	\$6,500.00	
Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$3,667.00	\$1,943.00	\$2,002.71	\$0.00	\$3,667.00	
Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	300	Salaries & Wages	\$1,637.00	\$917.00	\$553.69	\$0.00	\$1,637.00	
Operating Expenditure	E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$4,025,185.00	\$2,012,594.00	\$1,971,379.02	\$0.00	\$4,025,185.00	
Operating Expenditure	E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	\$4,025,185.00	\$2,012,594.00	\$1,971,379.02	\$0.00	\$4,025,185.00	
Operating Expenditure	E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment O	\$187,889.00	\$93,945.00	\$105,826.38	\$0.00	\$187,889.00	
Operating Expenditure	E05205	Employee Costs - Other Law Order & Public Safety - Superannuation - Ranger Services	310	Employment O	\$2,720.00	\$1,359.00	\$0.00	\$0.00	\$2,720.00	
Operating Expenditure	E05231	Employee Costs - Animal Control - Superannuation	310	Employment O	\$4,079.00	\$2,041.00	\$0.00	\$0.00	\$4,079.00	
Operating Expenditure	E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment O	\$7,865.00	\$3,933.00	\$6,388.38	\$0.00	\$7,865.00	
Operating Expenditure	E10616	Employee Costs - Care Of Families & Children - Superannuation - CHRP	310	Employment O	\$64,945.00	\$32,474.00	\$34,782.24	\$0.00	\$64,945.00	
Operating Expenditure	E10311	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment O	\$85,559.00	\$42,777.00	\$49,466.19	\$0.00	\$85,559.00	
Operating Expenditure	E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	310	Employment O	\$12,116.00	\$6,058.00	\$8,162.25	\$0.00	\$12,116.00	
Operating Expenditure	E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment O	\$20,396.00	\$10,198.00	\$11,066.22	\$0.00	\$20,396.00	
Operating Expenditure	E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment O	\$161,607.00	\$80,802.00	\$64,023.43	\$0.00	\$161,607.00	
Operating Expenditure	E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment O	\$15,832.00	\$7,916.00	\$3,958.00	\$0.00	\$15,832.00	
Operating Expenditure	E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	Employment O	\$2,859.00	\$1,429.50	\$715.00	\$0.00	\$2,859.00	
Operating Expenditure	E08216	HACC Service Unit - All Service Programs - Op Exp	311	Employment O	\$4,060.00	\$2,030.00	\$1,016.00	\$0.00	\$4,060.00	
Operating Expenditure	E10311	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	Employment O	\$6,883.00	\$3,441.50	\$1,721.00	\$0.00	\$6,883.00	
Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	Employment O	\$6,250.00	\$3,125.00	\$1,563.00	\$0.00	\$6,250.00	
Operating Expenditure	E04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	\$30,600.00	\$15,300.00	\$21,384.79	\$3,240.90	\$40,600.00	Additional Budget required?
Operating Expenditure	E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	\$2,055.00	\$1,027.00	\$59.00	\$0.00	\$2,055.00	
Operating Expenditure	E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	\$2,055.00	\$1,026.00	\$0.00	\$0.00	\$2,055.00	
Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	\$6,120.00	\$3,060.00	\$561.00	\$1,172.73	\$6,120.00	
Operating Expenditure	E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	\$6,120.00	\$3,060.00	\$561.00	\$1,172.73	\$6,120.00	
Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	Staff Training	\$8,160.00	\$4,080.00	\$435.00	\$0.00	\$8,160.00	
Operating Expenditure	E04216	Employee Costs - Administration - Workers Compensation Insurance	366	Workers Comp	\$72,836.00	\$72,836.00	\$62,890.02	\$0.00	\$72,836.00	
Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	366	Workers Comp	\$0.00	\$0.00	\$6,560.00	\$0.00	\$0.00	
					\$4,736,197.00	\$2,412,005.00	\$2,352,830.73	\$4,413.63	\$4,746,197.00	Overall actuals 49.67% of full year budget/ Spot on
Materials and Contracts										
Operating Expenditure	E04201	Employee Costs - Administration - Salaries & Wages	320	Overhead Costs	\$0.00	\$0.00	\$114.86	\$0.00	\$0.00	
Operating Expenditure	E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to W	320	Overhead Costs	\$0.00	\$0.00	\$488.15	\$0.00	\$0.00	
Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs	\$1,165.00	\$584.00	\$2,407.34	\$0.00	\$1,165.00	
Operating Expenditure	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs	\$20,505.00	\$10,251.00	\$6,024.92	\$0.00	\$20,505.00	
Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs	\$932.00	\$466.00	\$1,233.91	\$0.00	\$932.00	
Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs	\$16,155.00	\$8,077.50	\$4,826.80	\$0.00	\$16,155.00	
Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	Overhead Costs	\$5,980.00	\$2,990.00	\$2,942.22	\$0.00	\$5,980.00	
Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs	\$10,330.00	\$5,165.00	\$2,549.29	\$0.00	\$10,330.00	
Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	Overhead Costs	\$15,456.00	\$7,728.00	\$8,751.83	\$0.00	\$15,456.00	
Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs	\$5,903.00	\$2,951.50	\$5,347.25	\$0.00	\$5,903.00	
Operating Expenditure	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs	\$7,068.00	\$3,534.00	\$2,270.54	\$0.00	\$7,068.00	
Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	Overhead Costs	\$4,505.00	\$2,252.50	\$0.00	\$0.00	\$4,505.00	
Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs	\$10,951.00	\$5,474.00	\$4,643.68	\$0.00	\$10,951.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	320	Overhead Costs	\$6,913.00	\$3,456.00	\$5,183.18	\$0.00	\$6,913.00	
Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs	\$60,271.00	\$30,134.00	\$17,308.76	\$0.00	\$60,271.00	
Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs	\$22,136.00	\$11,068.00	\$8,554.98	\$0.00	\$22,136.00	
Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs	\$20,893.00	\$10,446.00	\$6,598.00	\$0.00	\$20,893.00	
Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs	\$24,543.00	\$12,272.00	\$6,836.73	\$0.00	\$24,543.00	
Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Washup Park	320	Overhead Costs	\$37,514.00	\$18,757.00	\$11,028.02	\$0.00	\$37,514.00	
Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	320	Overhead Costs	\$18,485.00	\$9,242.50	\$4,396.45	\$0.00	\$18,485.00	
Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	320	Overhead Costs	\$8,311.00	\$4,154.00	\$4,122.35	\$0.00	\$8,311.00	
Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs	\$7,767.00	\$3,883.00	\$2,613.82	\$0.00	\$7,767.00	
Operating Expenditure	E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Hancock Playground	320	Overhead Costs	\$5,747.00	\$2,873.00	\$1,930.53	\$0.00	\$5,747.00	
Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs	\$6,757.00	\$3,378.00	\$1,095.31	\$0.00	\$6,757.00	
Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs	\$7,534.00	\$3,767.00	\$2,231.05	\$0.00	\$7,534.00	
Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	320	Overhead Costs	\$12,777.00	\$6,388.00	\$7,991.48	\$0.00	\$12,777.00	
Operating Expenditure	E11229	Works Costing - Maintenance - Parks & Ovals - Skilton Road Park	320	Overhead Costs	\$854.00	\$429.00	\$1,497.73	\$0.00	\$854.00	
Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs	\$1,553.00	\$774.00	\$862.45	\$0.00	\$1,553.00	
Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs	\$18,019.00	\$9,009.00	\$3,735.31	\$0.00	\$18,019.00	
Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	320	Overhead Costs	\$7,845.00	\$3,920.00	\$1,812.89	\$0.00	\$7,845.00	
Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs	\$5,359.00	\$2,679.00	\$3,180.81	\$0.00	\$5,359.00	
Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs	\$9,864.00	\$4,932.00	\$3,496.57	\$0.00	\$9,864.00	
Operating Expenditure	E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs	\$1,709.00	\$852.00	\$3,882.36	\$0.00	\$1,709.00	
Operating Expenditure	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs	\$932.00	\$466.00	\$120.02	\$0.00	\$932.00	

Attachment -1

Town of East Fremantle
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as at 31/12/2022

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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs	\$1,243.00	\$623.00	\$0.00	\$0.00	\$1,243.00	
Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs	\$10,718.00	\$5,357.00	\$5,943.42	\$0.00	\$10,718.00	
Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	320	Overhead Costs	\$27,838.00	\$27,838.00	\$12,266.90	\$0.00	\$27,838.00	
Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs	\$1,700.00	\$852.00	\$306.79	\$0.00	\$1,700.00	
Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs	\$42,033.00	\$21,015.00	\$12,296.72	\$0.00	\$42,033.00	
Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs	\$9,087.00	\$4,544.00	\$5,426.60	\$0.00	\$9,087.00	
Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs	\$38,912.00	\$19,455.00	\$20,857.39	\$0.00	\$38,912.00	
Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Vorgen Maintenance	320	Overhead Costs	\$156,600.00	\$78,299.00	\$107,254.09	\$0.00	\$156,600.00	
Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	Overhead Costs	\$236,598.00	\$118,300.00	\$78,476.12	\$0.00	\$236,598.00	
Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	320	Overhead Costs	\$854.00	\$429.00	\$471.12	\$0.00	\$854.00	
Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	320	Overhead Costs	\$102,833.00	\$51,415.00	\$18,378.20	\$0.00	\$102,833.00	
Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	Overhead Costs	\$77,572.00	\$13,786.00	\$28,125.35	\$0.00	\$77,572.00	
Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	Overhead Costs	\$14,291.00	\$7,144.00	\$6,321.70	\$0.00	\$14,291.00	
Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	320	Overhead Costs	\$544.00	\$273.00	\$126.41	\$0.00	\$544.00	
Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	320	Overhead Costs	\$34,174.00	\$17,088.00	\$13,680.79	\$0.00	\$34,174.00	
Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs	\$11,650.00	\$5,824.00	\$1,286.78	\$0.00	\$11,650.00	
Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs	\$24,388.00	\$12,194.00	\$7,179.07	\$0.00	\$24,388.00	
Operating Expenditure	E14230	Works Costing - Maintenance - Other - Admin/Policy/Training	320	Overhead Costs	\$22,950.00	\$11,473.00	\$6,327.74	\$0.00	\$22,950.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	320	Overhead Costs	\$11,050.00	\$5,525.00	\$7,329.69	\$0.00	\$11,050.00	
Operating Expenditure	E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs	\$1,170,128.00	\$585,065.00	\$480,196.29	\$0.00	\$1,170,128.00	
Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	Overhead Costs	\$7,379.00	\$3,691.00	\$4,724.84	\$0.00	\$7,379.00	
Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	320	Overhead Costs	\$3,417.00	\$1,709.00	\$540.22	\$0.00	\$3,417.00	
Operating Expenditure	003499	Materials and Contracts - Plant Operation Costs Allocated	330	Plant Operating	\$243,121.00	\$121,560.00	\$97,512.92	\$0.00	\$243,121.00	
Operating Expenditure	004233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$28,036.00	\$14,016.00	\$6,066.32	\$0.00	\$28,036.00	
Operating Expenditure	005206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$844.00	\$420.00	\$238.49	\$0.00	\$844.00	
Operating Expenditure	005232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$1,687.00	\$846.00	\$477.78	\$0.00	\$1,687.00	
Operating Expenditure	007212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$3,402.00	\$1,704.00	\$1,007.02	\$0.00	\$3,402.00	
Operating Expenditure	008210	HACC Service Unit - All Service Programs - Oz Exp	330	Plant Operating	\$34,075.00	\$17,040.00	\$28,518.03	\$0.00	\$34,075.00	
Operating Expenditure	E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$11,779.00	\$5,892.00	\$2,325.66	\$0.00	\$11,779.00	
Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Mary Cowan Park	330	Plant Operating	\$4,398.00	\$2,202.00	\$1,584.26	\$0.00	\$4,398.00	
Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Utton Park	330	Plant Operating	\$3,711.00	\$1,854.00	\$1,078.03	\$0.00	\$3,711.00	
Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	Plant Operating	\$2,206.00	\$1,104.00	\$923.22	\$0.00	\$2,206.00	
Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating	\$2,206.00	\$1,104.00	\$923.22	\$0.00	\$2,206.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	330	Plant Operating	\$199.00	\$102.00	\$70.40	\$0.00	\$199.00	
Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reservoir	330	Plant Operating	\$6,669.00	\$3,336.00	\$2,662.58	\$0.00	\$6,669.00	
Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating	\$7,229.00	\$3,612.00	\$2,955.35	\$0.00	\$7,229.00	
Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating	\$5,730.00	\$2,868.00	\$1,373.23	\$0.00	\$5,730.00	
Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating	\$8,099.00	\$4,050.00	\$3,206.48	\$0.00	\$8,099.00	
Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauchope Park	330	Plant Operating	\$13,908.00	\$6,954.00	\$5,375.16	\$0.00	\$13,908.00	
Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gouley Park	330	Plant Operating	\$2,206.00	\$1,104.00	\$923.22	\$0.00	\$2,206.00	
Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating	\$283.00	\$144.00	\$100.04	\$0.00	\$283.00	
Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	330	Plant Operating	\$4,392.00	\$2,196.00	\$1,688.30	\$0.00	\$4,392.00	
Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating	\$3,282.00	\$1,644.00	\$1,256.84	\$0.00	\$3,282.00	
Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating	\$2,750.00	\$1,374.00	\$1,114.76	\$0.00	\$2,750.00	
Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating	\$5,397.00	\$2,700.00	\$3,006.49	\$0.00	\$5,397.00	
Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Vorgen Maintenance	330	Plant Operating	\$18,205.00	\$9,102.00	\$6,401.27	\$0.00	\$18,205.00	
Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	Plant Operating	\$6,013.00	\$3,012.00	\$2,310.83	\$0.00	\$6,013.00	
Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	330	Plant Operating	\$6,195.00	\$3,096.00	\$1,826.93	\$0.00	\$6,195.00	
Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	Plant Operating	\$1,279.00	\$642.00	\$199.47	\$0.00	\$1,279.00	
Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	330	Plant Operating	\$8,535.00	\$4,266.00	\$3,431.31	\$0.00	\$8,535.00	
Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating	\$2,964.00	\$1,482.00	\$1,595.11	\$0.00	\$2,964.00	
Operating Expenditure	E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating	\$12,257.00	\$6,126.00	\$3,933.28	\$0.00	\$12,257.00	
Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating	\$13,978.00	\$6,989.00	\$4,578.00	\$0.00	\$13,978.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	330	Plant Operating	\$5,141.00	\$2,568.00	\$2,325.99	\$0.00	\$5,141.00	
Operating Expenditure	E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating	\$28,240.00	\$14,118.00	\$8,038.46	\$0.00	\$28,240.00	
Operating Expenditure	004208	Works Costing - Maintenance - Buildings - Town Hall	340	Materials Purch	\$0.00	\$0.00	\$664.08	\$0.00	\$0.00	
Operating Expenditure	004211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purch	\$10,710.00	\$5,358.00	\$2,851.08	\$630.69	\$10,710.00	
Operating Expenditure	004243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purch	\$7,650.00	\$3,828.00	\$2,193.43	\$0.00	\$7,650.00	
Operating Expenditure	004249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purch	\$5,100.00	\$2,550.00	\$3,476.45	\$1,271.00	\$5,100.00	
Operating Expenditure	004296	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purch	\$1,500.00	\$750.00	\$486.26	\$0.00	\$1,500.00	
Operating Expenditure	005207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	340	Materials Purch	\$1,000.00	\$500.00	\$373.84	\$0.00	\$1,000.00	
Operating Expenditure	005211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purch	\$2,550.00	\$1,278.00	\$522.28	\$0.00	\$2,550.00	
Operating Expenditure	005212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purch	\$1,500.00	\$750.00	\$277.22	\$0.00	\$1,500.00	

Attachment 1

Attachment -1

Town of East Fremantle
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as at 31/12/2022

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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purch	\$25,500.00	\$12,750.00	\$6,786.00	\$3,409.27	\$25,500.00	
Operating Expenditure	E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purch	\$510.00	\$258.00	\$0.00	\$0.00	\$510.00	
Operating Expenditure	E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purch	\$1,000.00	\$510.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	340	Materials Purch	\$0.00	\$0.00	\$124.00	\$0.00	\$0.00	
Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purch	\$18,320.00	\$8,160.00	\$7,703.30	\$0.00	\$18,320.00	
Operating Expenditure	E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	340	Materials Purch	\$5,100.00	\$2,550.00	\$407.73	\$0.00	\$5,100.00	
Operating Expenditure	E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus- Go FOGO	340	Materials Purch	\$18,760.00	\$9,378.00	\$6,133.33	\$3,293.82	\$18,760.00	
Operating Expenditure	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	340	Materials Purch	\$0.00	\$0.00	\$0.00	\$1,238.18	\$0.00	
Operating Expenditure	E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purch	\$25,000.00	\$12,498.00	\$6,305.28	\$0.00	\$25,000.00	
Operating Expenditure	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	340	Materials Purch	\$0.00	\$0.00	\$4,529.80	\$0.00	\$0.00	
Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Mary Cowan Park	340	Materials Purch	\$1,000.00	\$498.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	340	Materials Purch	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	340	Materials Purch	\$0.00	\$0.00	\$2,150.00	\$0.00	\$0.00	
Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	340	Materials Purch	\$0.00	\$0.00	\$20.00	\$0.00	\$0.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	340	Materials Purch	\$1,000.00	\$498.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purch	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffrey Oval	340	Materials Purch	\$2,000.00	\$1,002.00	\$0.00	\$0.00	\$2,000.00	
Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	Materials Purch	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Washup Park	340	Materials Purch	\$2,000.00	\$1,002.00	\$1,597.74	\$0.00	\$2,000.00	
Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourlay Park	340	Materials Purch	\$0.00	\$0.00	\$2,141.09	\$6,800.00	\$0.00	
Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	340	Materials Purch	\$0.00	\$0.00	\$201.00	\$0.00	\$0.00	
Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	340	Materials Purch	\$1,000.00	\$498.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	340	Materials Purch	\$0.00	\$0.00	\$983.55	\$0.00	\$0.00	
Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purch	\$6,000.00	\$3,000.00	\$6,446.10	\$93.99	\$6,000.00	
Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	340	Materials Purch	\$0.00	\$0.00	\$426.45	\$0.00	\$0.00	
Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	340	Materials Purch	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glaston Park	340	Materials Purch	\$250.00	\$126.00	\$1,412.84	\$197.80	\$250.00	
Operating Expenditure	E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purch	\$8,000.00	\$4,002.00	\$1,533.41	\$0.00	\$8,000.00	
Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	Materials Purch	\$1,000.00	\$498.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	340	Materials Purch	\$0.00	\$0.00	\$4,670.00	\$0.00	\$0.00	
Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	340	Materials Purch	\$6,500.00	\$3,252.00	\$0.00	\$0.00	\$6,500.00	
Operating Expenditure	E11297	Works Costing - Maintenance - Buildings - Dovenby House	340	Materials Purch	\$500.00	\$252.00	\$290.11	\$0.00	\$500.00	
Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	Materials Purch	\$10,000.00	\$4,998.00	\$3,088.64	\$0.00	\$10,000.00	
Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	340	Materials Purch	\$4,000.00	\$1,998.00	\$1,136.41	\$0.00	\$4,000.00	
Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purch	\$20,000.00	\$10,002.00	\$8,167.16	\$0.00	\$20,000.00	
Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	Materials Purch	\$5,000.00	\$2,502.00	\$10,266.23	\$0.00	\$5,000.00	
Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	340	Materials Purch	\$0.00	\$0.00	\$168.82	\$0.00	\$0.00	
Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	340	Materials Purch	\$40,000.00	\$19,998.00	\$14,360.83	\$0.00	\$40,000.00	
Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	340	Materials Purch	\$2,000.00	\$1,002.00	\$197.98	\$0.00	\$2,000.00	
Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	340	Materials Purch	\$0.00	\$0.00	\$185.50	\$107.50	\$0.00	
Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purch	\$20,000.00	\$10,002.00	\$1,558.00	\$6,291.04	\$20,000.00	
Operating Expenditure	E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equip	340	Materials Purch	\$9,180.00	\$4,590.00	\$1,797.30	\$290.91	\$9,180.00	
Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	Materials Purch	\$5,000.00	\$2,502.00	\$1,108.13	\$2,272.73	\$5,000.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	340	Materials Purch	\$4,000.00	\$1,998.00	\$1,412.80	\$0.00	\$4,000.00	
Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parks & Repairs - Plant Operating Costs	340	Materials Purch	\$2,000.00	\$1,002.00	\$387.71	\$136.36	\$2,000.00	
Operating Expenditure	E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purch	\$50,000.00	\$25,002.00	\$29,574.38	\$0.00	\$50,000.00	
Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	Materials Purch	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E14400	Works Costing - Maintenance - Buildings - General	340	Materials Purch	\$230.00	\$126.00	\$0.00	\$0.00	\$230.00	
Operating Expenditure	O00005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based C	\$2,980,061.00	\$1,490,028.00	\$1,538,887.98	\$0.00	\$2,980,061.00	ABCs tracking slightly over budget
Operating Expenditure	O03600	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.90	\$0.00	\$74,502.00	
Operating Expenditure	O03600	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based C	\$894,016.00	\$447,006.00	\$461,941.55	\$0.00	\$894,016.00	
Operating Expenditure	O05000	Materials and Contracts - Other Low Order & Public Safety - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.90	\$0.00	\$74,502.00	
Operating Expenditure	O07000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.90	\$0.00	\$74,502.00	
Operating Expenditure	O08500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based C	\$298,006.00	\$149,004.00	\$153,887.28	\$0.00	\$298,006.00	
Operating Expenditure	O10000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.89	\$0.00	\$74,502.00	
Operating Expenditure	O10100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based C	\$298,006.00	\$149,004.00	\$153,887.28	\$0.00	\$298,006.00	
Operating Expenditure	O10200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.89	\$0.00	\$74,502.00	
Operating Expenditure	O11100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based C	\$298,006.00	\$149,004.00	\$153,887.28	\$0.00	\$298,006.00	
Operating Expenditure	O12000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based C	\$298,006.00	\$149,004.00	\$153,887.28	\$0.00	\$298,006.00	
Operating Expenditure	O12500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based C	\$149,003.00	\$74,502.00	\$76,943.66	\$0.00	\$149,003.00	
Operating Expenditure	O13000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based C	\$74,502.00	\$37,254.00	\$38,471.89	\$0.00	\$74,502.00	
Operating Expenditure	O14000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based C	\$298,006.00	\$149,004.00	\$153,887.28	\$0.00	\$298,006.00	
Operating Expenditure	E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	\$20,000.00	\$10,002.00	\$192.50	\$4,545.45	\$20,000.00	

Attachment 1

Attachment -1

Town of East Fremantle
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Type Description	COA	Description	Encap: IE Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E04258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500 Services	\$15,300.00	\$7,650.00	\$12,114.84	\$0.00	\$15,300.00	
Operating Expenditure	E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500 Services	\$7,650.00	\$3,828.00	\$11,055.11	\$0.00	\$7,650.00	
Operating Expenditure	E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500 Services	\$86,800.00	\$43,398.00	\$64,733.38	\$0.00	\$86,800.00	
Operating Expenditure	E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to W	500 Services	\$10,000.00	\$4,998.00	\$2,150.00	\$0.00	\$10,000.00	
Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	500 Services	\$15,000.00	\$7,500.00	\$4,995.47	\$4,889.78	\$15,000.00	
Operating Expenditure	E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500 Services	\$50,000.00	\$25,002.00	\$23,535.17	\$0.00	\$50,000.00	
Operating Expenditure	E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	500 Services	\$10,200.00	\$5,100.00	\$7,915.87	\$0.00	\$10,200.00	
Operating Expenditure	E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500 Services	\$7,650.00	\$3,828.00	\$1,522.99	\$1,553.27	\$7,650.00	
Operating Expenditure	E04213	Materials and contracts - Administration - Telephone and Internet	500 Services	\$36,414.00	\$18,210.00	\$13,454.71	\$12,323.82	\$36,414.00	
Operating Expenditure	E04215	Materials and Contracts - Administration - Advertising	500 Services	\$10,200.00	\$5,100.00	\$3,260.54	\$707.20	\$10,200.00	
Operating Expenditure	E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500 Services	\$6,120.00	\$3,060.00	\$2,453.89	\$0.00	\$6,120.00	
Operating Expenditure	E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500 Services	\$302,607.00	\$151,303.00	\$301,173.77	\$0.00	\$302,607.00	Check
Operating Expenditure	E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500 Services	\$59,060.00	\$29,532.00	\$53,764.47	\$1,211.43	\$59,060.00	
Operating Expenditure	E04230	Materials and Contracts - Administration - Postage and Freight	500 Services	\$20,400.00	\$10,200.00	\$7,592.11	\$0.00	\$20,400.00	
Operating Expenditure	E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500 Services	\$56,100.00	\$28,050.00	\$42,100.00	\$0.00	\$56,100.00	
Operating Expenditure	E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500 Services	\$55,000.00	\$27,498.00	\$1,355.98	\$0.00	\$55,000.00	
Operating Expenditure	E04239	Materials and Contracts - Administration - Legal Expenses	500 Services	\$51,000.00	\$25,500.00	\$6,875.97	\$0.00	\$51,000.00	
Operating Expenditure	E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	500 Services	\$10,000.00	\$4,998.00	\$0.00	\$0.00	\$10,000.00	
Operating Expenditure	E04245	Employee Costs - Administration - Staff Training and Conferences	500 Services	\$0.00	\$0.00	\$930.00	\$450.00	\$0.00	
Operating Expenditure	E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500 Services	\$25,500.00	\$12,750.00	\$11,710.00	\$3,736.36	\$25,500.00	
Operating Expenditure	E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500 Services	\$8,000.00	\$4,002.00	\$4,740.43	\$6,615.55	\$8,000.00	
Operating Expenditure	E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500 Services	\$25,000.00	\$12,498.00	\$4,140.90	\$0.00	\$25,000.00	
Operating Expenditure	E04252	Other Expenditure - Members Of Council - Member Fees - Councilor Training Expenses	500 Services	\$0.00	\$0.00	\$1,860.00	\$0.00	\$0.00	
Operating Expenditure	E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500 Services	\$48,450.00	\$24,228.00	\$37,311.36	\$0.00	\$58,450.00	Additional budget required?
Operating Expenditure	E04266	Materials and Contracts - Members Of Council - Implementation of Communication and Engagement Strategy	500 Services	\$71,400.00	\$35,700.00	\$15,803.45	\$1,366.00	\$71,400.00	Separate out Functions v Council/Committee
Operating Expenditure	E05209	Materials and Contracts - Other Law Order & Public Safety - Training and Conferences - Rangers	500 Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure	E05229	Materials and Contracts - Animal Control - Minor Expenditure	500 Services	\$510.00	\$258.00	\$0.00	\$0.00	\$510.00	
Operating Expenditure	E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500 Services	\$6,630.00	\$3,318.00	\$1,925.00	\$2,629.09	\$6,630.00	
Operating Expenditure	E05234	Materials and Contracts - Animal Control - Legal Expenses	500 Services	\$1,020.00	\$510.00	\$0.00	\$0.00	\$1,020.00	
Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	500 Services	\$500.00	\$252.00	\$888.80	\$0.00	\$500.00	
Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500 Services	\$5,000.00	\$2,502.00	\$2,643.36	\$0.00	\$5,000.00	
Operating Expenditure	E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500 Services	\$5,100.00	\$2,550.00	\$1,157.44	\$721.87	\$5,100.00	
Operating Expenditure	E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500 Services	\$7,446.00	\$3,726.00	\$8,112.72	\$7,230.00	\$7,446.00	
Operating Expenditure	E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500 Services	\$510.00	\$258.00	\$0.00	\$0.00	\$510.00	
Operating Expenditure	E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500 Services	\$2,040.00	\$1,020.00	\$1,751.94	\$0.00	\$2,040.00	
Operating Expenditure	E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500 Services	\$510.00	\$258.00	\$0.00	\$0.00	\$510.00	
Operating Expenditure	E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500 Services	\$0.00	\$0.00	\$292.00	\$1,095.00	\$0.00	
Operating Expenditure	E07232	Works Costing - Maintenance - Other - Insecticides And Verrmin Control - Pest Control	500 Services	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	
Operating Expenditure	E08210	HACC Service Units - All Service Programs - Op Exp	500 Services	\$46,855.00	\$23,430.00	\$4,388.14	\$6,004.22	\$46,855.00	
Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500 Services	\$1,000.00	\$498.00	\$505.39	\$0.00	\$1,000.00	
Operating Expenditure	E08234	ET Connectivity Centre Bldg - CPEP (T10100)	500 Services	\$20,000.00	\$10,002.00	\$3,191.44	\$0.00	\$20,000.00	
Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	500 Services	\$15,000.00	\$7,500.00	\$17,113.30	\$0.00	\$30,000.00	increased maintenance issues
Operating Expenditure	E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500 Services	\$182,340.00	\$91,170.00	\$77,018.13	\$0.00	\$182,340.00	Dec Waste Accrual Processed
Operating Expenditure	E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500 Services	\$74,282.00	\$37,140.00	\$30,258.18	\$0.00	\$74,282.00	Actuals of \$405k v Full year budget of \$920k (44%) Small contingency available to offset movement in gate
Operating Expenditure	E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Wa	500 Services	\$78,892.00	\$39,444.00	\$34,485.90	\$0.00	\$78,892.00	Fees
Operating Expenditure	E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial	500 Services	\$4,143.00	\$1,546.00	\$1,210.58	\$0.00	\$4,143.00	
Operating Expenditure	E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial	500 Services	\$30,116.00	\$15,060.00	\$11,880.62	\$0.00	\$30,116.00	
Operating Expenditure	E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Resi	500 Services	\$23,817.00	\$11,910.00	\$9,887.92	\$0.00	\$23,817.00	
Operating Expenditure	E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500 Services	\$4,457.00	\$2,226.00	\$2,093.67	\$0.00	\$4,457.00	
Operating Expenditure	E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra R	500 Services	\$12,817.00	\$6,408.00	\$6,534.73	\$0.00	\$12,817.00	
Operating Expenditure	E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling	500 Services	\$110,160.00	\$55,080.00	\$40,062.88	\$0.00	\$110,160.00	
Operating Expenditure	E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General	500 Services	\$150,960.00	\$75,480.00	\$72,315.07	\$0.00	\$150,960.00	
Operating Expenditure	E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500 Services	\$248,675.00	\$124,314.00	\$102,010.67	\$0.00	\$248,675.00	
Operating Expenditure	E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pals Fees	500 Services	\$18,350.00	\$5,180.00	\$6,736.36	\$10,818.15	\$18,350.00	
Operating Expenditure	E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500 Services	\$89,250.00	\$44,625.00	\$73,916.30	\$0.00	\$89,250.00	How many bulk collections remaining?
Operating Expenditure	E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	500 Services	\$0.00	\$0.00	\$292.88	\$0.00	\$0.00	
Operating Expenditure	E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhoop)	500 Services	\$30,000.00	\$15,000.00	\$12,127.29	\$0.00	\$30,000.00	
Operating Expenditure	E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Wa	500 Services	\$95,000.00	\$47,502.00	\$0.00	\$0.00	\$95,000.00	
Operating Expenditure	E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500 Services	\$5,100.00	\$2,550.00	\$2,299.59	\$924.72	\$5,100.00	
Operating Expenditure	E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	500 Services	\$204,000.00	\$102,000.00	\$75,252.75	\$0.00	\$204,000.00	
Operating Expenditure	E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500 Services	\$5,100.00	\$2,550.00	\$981.00	\$382.64	\$5,100.00	
Operating Expenditure	E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500 Services	\$7,500.00	\$3,750.00	\$3,864.26	\$385.45	\$7,500.00	

Attachment -1

Town of East Fremantle
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Type Description	COA	Description	Project IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	\$5,000.00	\$2,502.00	\$3,287.08	\$0.00	\$5,000.00	
Operating Expenditure	E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/B	500	Services	\$8,000.00	\$4,002.00	\$2,280.00	\$11,856.36	\$8,000.00	
Operating Expenditure	E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	\$2,550.00	\$1,278.00	\$0.00	\$0.00	\$2,550.00	
Operating Expenditure	E10232	Materials and Contracts - Other Sanitation - Service Contracts - FRRC Overhead Contribution	500	Services	\$145,200.00	\$72,600.00	\$58,424.36	\$19,539.92	\$145,200.00	circa \$12k pm. ok
Operating Expenditure	E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	500	Services	\$0.00	\$0.00	\$0.00	\$1,307.77	\$0.00	
Operating Expenditure	E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	Services	\$1,020.00	\$510.00	\$0.00	\$0.00	\$1,020.00	
Operating Expenditure	E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	Service	\$1,387.00	\$696.00	\$2,272.55	\$340.03	\$1,387.00	
Operating Expenditure	E10252	Works Costing - Maintenance - Bus Shelters	500	Services	\$5,000.00	\$2,502.00	\$0.00	\$0.00	\$5,000.00	
Operating Expenditure	E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	\$10,200.00	\$5,100.00	\$5,604.20	\$0.00	\$10,200.00	
Operating Expenditure	E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory C	500	Service	\$1,020.00	\$510.00	\$0.00	\$0.00	\$1,020.00	
Operating Expenditure	E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	Services	\$1,020.00	\$510.00	\$0.00	\$0.00	\$1,020.00	
Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Piers	500	Services	\$70,000.00	\$34,988.00	\$13,956.94	\$0.00	\$50,000.00	Reduced pylot replacement
Operating Expenditure	E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Sea	500	Services	\$245,000.00	\$122,502.00	\$170,098.89	\$1,040.00	\$245,000.00	
Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	500	Services	\$1,000.00	\$498.00	\$3,300.00	\$0.00	\$1,000.00	
Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	500	Services	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	500	Services	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	Services	\$10,000.00	\$4,998.00	\$1,040.00	\$823.64	\$10,000.00	
Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm Melville Park	500	Services	\$1,500.00	\$750.00	\$1,100.00	\$0.00	\$1,500.00	
Operating Expenditure	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	500	Services	\$250.00	\$126.00	\$5,749.79	\$0.00	\$250.00	
Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	Services	\$2,000.00	\$1,002.00	\$29.55	\$0.00	\$2,000.00	
Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	500	Services	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	500	Services	\$500.00	\$252.00	\$1,136.65	\$0.00	\$500.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	500	Services	\$5,000.00	\$2,502.00	\$14,003.64	\$0.00	\$5,000.00	Check
Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	Services	\$5,000.00	\$2,502.00	\$8.33	\$0.00	\$5,000.00	
Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffrey Oval	500	Services	\$10,000.00	\$4,998.00	\$17,800.05	\$1,300.00	\$10,000.00	Check
Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	500	Services	\$2,000.00	\$1,002.00	\$1,539.00	\$1,539.00	\$2,000.00	
Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	Services	\$7,500.00	\$3,750.00	\$33,886.00	\$1,827.00	\$7,500.00	Check
Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauchoo Park	500	Services	\$10,000.00	\$4,998.00	\$1,804.48	\$509.09	\$10,000.00	
Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	500	Service	\$1,000.00	\$498.00	\$627.42	\$272.73	\$1,000.00	
Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	Services	\$1,000.00	\$498.00	\$8,247.50	\$0.00	\$1,000.00	Check
Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. J. Chapman Reserve	500	Services	\$500.00	\$252.00	\$1,100.00	\$0.00	\$500.00	
Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	Services	\$1,000.00	\$498.00	\$1,100.00	\$0.00	\$1,000.00	
Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Lirien Park	500	Services	\$1,000.00	\$498.00	\$330.00	\$0.00	\$1,000.00	
Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	500	Services	\$2,500.00	\$1,248.00	\$2,579.60	\$0.00	\$2,500.00	
Operating Expenditure	E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	500	Service	\$17,340.00	\$8,670.00	\$3,740.07	\$0.00	\$17,340.00	
Operating Expenditure	E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	500	Service	\$1,000.00	\$498.00	\$1,306.04	\$0.00	\$1,000.00	
Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	500	Services	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	500	Services	\$2,000.00	\$1,002.00	\$2,140.77	\$0.00	\$2,000.00	
Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	500	Services	\$1,500.00	\$750.00	\$1,104.91	\$0.00	\$1,500.00	
Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	Services	\$2,000.00	\$1,002.00	\$772.18	\$0.00	\$2,000.00	
Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasdon Park	500	Services	\$3,000.00	\$1,500.00	\$894.97	\$454.55	\$3,000.00	
Operating Expenditure	E11246	Materials and Contracts - Other Recreation & Sport - Service Contracts - East Fremantle Oval Masterplan	500	Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Incorrect PO
Operating Expenditure	E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	\$2,000.00	\$1,002.00	\$0.00	\$0.00	\$2,000.00	
Operating Expenditure	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	500	Services	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	\$1,000.00	\$498.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	Services	\$2,500.00	\$1,248.00	\$910.22	\$0.00	\$2,500.00	
Operating Expenditure	E11263	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action	500	Services	\$20,400.00	\$10,200.00	\$7,236.82	\$0.00	\$20,400.00	
Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	500	Services	\$103,500.00	\$103,500.00	\$114,209.81	\$0.00	\$103,500.00	
Operating Expenditure	E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	\$15,000.00	\$7,500.00	\$200.00	\$0.00	\$15,000.00	
Operating Expenditure	E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	Services	\$10,000.00	\$4,998.00	\$8,109.55	\$0.00	\$20,000.00	Additional works required
Operating Expenditure	E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	500	Services	\$5,000.00	\$2,502.00	\$0.00	\$0.00	\$5,000.00	
Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Margorie Green Park	500	Services	\$500.00	\$252.00	\$0.00	\$0.00	\$500.00	
Operating Expenditure	E11295	Materials and Contracts - Other Recreation & Sport - Implementation of Urban Canopy Program	500	Services	\$24,823.00	\$4,823.00	\$22,144.48	\$2,678.00	\$24,823.00	
Operating Expenditure	E11297	Works Costing - Maintenance - Buildings - Doreilly House	500	Services	\$4,000.00	\$1,998.00	\$2,130.00	\$888.00	\$4,000.00	
Operating Expenditure	E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	500	Services	\$8,000.00	\$4,002.00	\$0.00	\$0.00	\$8,000.00	
Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	Services	\$15,000.00	\$7,500.00	\$47,684.73	\$15,228.64	\$15,000.00	Check
Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	500	Services	\$0.00	\$0.00	\$140.96	\$0.00	\$0.00	
Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	\$45,000.00	\$22,500.00	\$87,761.79	\$7,640.00	\$45,000.00	Check
Operating Expenditure	E12234	Materials and Contracts - Main Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	\$70,000.00	\$34,988.00	\$22,756.20	\$4,482.00	\$50,000.00	Reduced budget/scope
Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Urger Maintenance	500	Services	\$10,000.00	\$4,998.00	\$25,168.96	\$2,380.00	\$10,000.00	Check
Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	500	Services	\$0.00	\$0.00	\$1,544.53	\$0.00	\$0.00	
Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerling	500	Services	\$2,500.00	\$1,248.00	\$0.00	\$0.00	\$2,500.00	
Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	500	Services	\$45,000.00	\$22,500.00	\$17,915.20	\$0.00	\$45,000.00	

Attachment 1

Attachment -1

Town of East Fremantle
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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	Services	\$5,000.00	\$2,502.00	\$2,031.40	\$0.00	\$5,000.00	
Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	Services	\$65,000.00	\$32,502.00	\$1,624.08	\$40,949.38	\$65,000.00	
Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	500	Services	\$2,500.00	\$1,248.00	\$0.00	\$0.00	\$2,500.00	
Operating Expenditure	E12263	Works Costing - Maintenance - Drains	500	Services	\$17,500.00	\$8,748.00	\$7,889.22	\$0.00	\$17,500.00	
Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	500	Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure	E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	\$10,200.00	\$5,100.00	\$4,038.12	\$0.00	\$10,200.00	
Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	\$40,000.00	\$19,998.00	\$700.00	\$5,900.00	\$40,000.00	Status of projects?
Operating Expenditure	E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	\$250.00	\$126.00	\$269.09	\$169.09	\$250.00	
Operating Expenditure	E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	\$5,100.00	\$2,550.00	\$897.90	\$2,102.10	\$5,100.00	
Operating Expenditure	E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	Services	\$10,200.00	\$5,100.00	\$0.00	\$10,000.00	\$10,200.00	
Operating Expenditure	E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	\$18,000.00	\$9,000.00	\$0.00	\$0.00	\$18,000.00	
Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	Services	\$3,000.00	\$1,500.00	\$1,727.42	\$0.00	\$3,000.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	500	Services	\$20,000.00	\$10,002.00	\$19,345.59	\$2,367.53	\$20,000.00	
Operating Expenditure	E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	Services	\$750.00	\$378.00	\$1,263.63	\$0.00	\$750.00	
Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	Services	\$35,000.00	\$17,502.00	\$12,654.84	\$0.00	\$35,000.00	
Operating Expenditure	E14323	Works Costing - Maintenance - Other - Recoverable Works	500	Services	\$2,000.00	\$1,002.00	\$0.00	\$0.00	\$2,000.00	
Operating Expenditure	E14324	Works Costing - Maintenance - Other - Graffiti Removal	500	Services	\$15,000.00	\$7,500.00	\$4,383.00	\$720.00	\$15,000.00	
Operating Expenditure	E14338	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Action	500	Services	\$10,000.00	\$4,998.00	\$0.00	\$0.00	\$10,000.00	
Operating Expenditure	E14351	Materials and Contracts - Unclassified Property - Selling Costs 128 George Street	500	Services	\$0.00	\$0.00	\$32,608.54	\$259.74	\$33,000.00	New budget
Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	500	Services	\$15,000.00	\$7,500.00	\$1,174.98	\$1,818.18	\$15,000.00	
Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	500	Services	\$1,000.00	\$498.00	\$507.21	\$0.00	\$1,000.00	
Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	Services	\$14,000.00	\$7,002.00	\$1,561.32	\$0.00	\$14,000.00	
Operating Expenditure	D08210	HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meal	\$4,000.00	\$1,908.00	\$1,006.85	\$309.09	\$4,000.00	
Utilities					\$4,081,721.00	\$2,119,086.00	\$1,984,643.45	\$442,408.61	\$4,115,471.00	Overall actuals 48.62% of full year budget/ Spot on
Operating Expenditure	E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	\$25,375.00	\$12,680.00	\$6,300.94	\$0.00	\$25,375.00	Check status of utilities
Operating Expenditure	E04233	Materials and contracts - Administration - Telephone and Internet	360	Public Utilities	\$0.00	\$0.00	\$4,311.13	\$0.00	\$0.00	involving with AP as favourable
Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	360	Public Utilities	\$2,625.00	\$1,314.00	\$0.00	\$0.00	\$2,625.00	timing variance??
Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	Public Utilities	\$1,050.00	\$528.00	\$0.00	\$0.00	\$1,050.00	
Operating Expenditure	E07220	Utility Charges - Health Inspection & Admin - Telephone Expenses	360	Public Utilities	\$0.00	\$0.00	\$136.35	\$0.00	\$0.00	
Operating Expenditure	D08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities	\$3,000.00	\$1,500.00	\$2,739.75	\$0.00	\$3,000.00	
Operating Expenditure	D08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	360	Public Utilities	\$315.00	\$156.00	\$0.00	\$0.00	\$315.00	
Operating Expenditure	E08234	EF Community Centre Bldg - OHS (Tricolour)	360	Public Utilities	\$1,050.00	\$528.00	\$0.00	\$0.00	\$1,050.00	
Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	360	Public Utilities	\$6,300.00	\$3,150.00	\$0.00	\$0.00	\$6,300.00	
Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	Public Utilities	\$2,625.00	\$1,314.00	\$0.00	\$0.00	\$2,625.00	
Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Piers	360	Public Utilities	\$9,450.00	\$4,728.00	\$3,452.97	\$0.00	\$9,450.00	
Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	\$6,825.00	\$3,414.00	\$3,268.93	\$0.00	\$6,825.00	
Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	Public Utilities	\$945.00	\$474.00	\$452.49	\$0.00	\$945.00	
Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	Public Utilities	\$1,575.00	\$786.00	\$678.33	\$0.00	\$1,575.00	
Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	\$1,050.00	\$528.00	\$329.75	\$0.00	\$1,050.00	
Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	360	Public Utilities	\$1,050.00	\$528.00	\$551.62	\$0.00	\$1,050.00	
Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	360	Public Utilities	\$788.00	\$396.00	\$0.00	\$0.00	\$788.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	\$10,500.00	\$5,250.00	\$264.12	\$0.00	\$10,500.00	
Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	\$8,925.00	\$4,464.00	\$683.85	\$0.00	\$8,925.00	
Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	\$8,400.00	\$4,200.00	\$2,647.55	\$0.00	\$8,400.00	
Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wavhop Park	360	Public Utilities	\$15,750.00	\$7,878.00	\$1,969.98	\$0.00	\$15,750.00	
Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	360	Public Utilities	\$1,050.00	\$528.00	\$0.00	\$0.00	\$1,050.00	
Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	\$1,050.00	\$528.00	\$209.58	\$0.00	\$1,050.00	
Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	\$788.00	\$396.00	\$228.03	\$0.00	\$788.00	
Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	\$788.00	\$396.00	\$263.61	\$0.00	\$788.00	
Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	360	Public Utilities	\$3,675.00	\$1,836.00	\$883.55	\$0.00	\$3,675.00	
Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	Public Utilities	\$1,575.00	\$786.00	\$0.00	\$0.00	\$1,575.00	
Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	\$735.00	\$366.00	\$232.11	\$0.00	\$735.00	
Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	\$1,575.00	\$786.00	\$239.57	\$0.00	\$1,575.00	
Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	\$1,050.00	\$528.00	\$389.35	\$0.00	\$1,050.00	
Operating Expenditure	E12233	Utility Charges - Maint Streets/Roads & Bridges - Street Lighting	360	Public Utilities	\$130,750.00	\$65,376.00	\$12,368.82	\$0.00	\$130,750.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	360	Public Utilities	\$5,250.00	\$2,628.00	\$2,066.71	\$0.00	\$5,250.00	
Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	360	Public Utilities	\$2,625.00	\$1,314.00	\$451.58	\$0.00	\$2,625.00	
Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	360	Public Utilities	\$525.00	\$264.00	\$0.00	\$0.00	\$525.00	
Insurance					\$259,034.00	\$129,558.00	\$84,671.92	\$0.00	\$259,034.00	
Operating Expenditure	E04207	Insurance Expenses - Administration - General	365	Insurance	\$119,985.00	\$119,985.00	\$113,678.02	\$0.00	\$119,985.00	
Operating Expenditure	E04262	Insurance Expenses - Members Of Council - General	365	Insurance	\$44,056.00	\$44,056.00	\$40,947.22	\$0.00	\$44,056.00	

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Town of East Fremantle
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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	\$1,953.00	\$1,953.00	\$1,486.98	\$0.00	\$1,953.00	
Operating Expenditure	E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group /P McLenzie	365	Insurance	\$1,193.00	\$1,193.00	\$917.98	\$0.00	\$1,193.00	
Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	\$1,156.00	\$1,156.00	\$884.57	\$0.00	\$1,156.00	
Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde In Community Group	365	Insurance	\$881.00	\$881.00	\$674.70	\$0.00	\$881.00	
Operating Expenditure	E08234	EF Community Centre Bldg - CHRP (Tricolour)	365	Insurance	\$2,998.00	\$2,998.00	\$3,398.82	\$0.00	\$2,998.00	
Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	Insurance	\$1,642.00	\$1,642.00	\$1,256.94	\$0.00	\$1,642.00	
Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	365	Insurance	\$0.00	\$0.00	\$2,177.50	\$0.00	\$0.00	
Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	365	Insurance	\$1,198.00	\$1,198.00	\$1,135.30	\$0.00	\$1,198.00	
Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	365	Insurance	\$770.00	\$770.00	\$720.84	\$0.00	\$770.00	
Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	\$2,682.00	\$2,682.00	\$11,370.94	\$0.00	\$2,682.00	Check Insurance Allocation - Advise LGIS Buildings
Operating Expenditure	E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	\$11,320.00	\$11,320.00	\$10,804.82	\$0.00	\$11,320.00	Demolished - Seek Refund
Operating Expenditure	E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	\$1,563.00	\$1,563.00	\$1,197.86	\$0.00	\$1,563.00	
Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	365	Insurance	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	
Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	Insurance	\$20,997.00	\$20,997.00	\$25,797.40	\$0.00	\$20,997.00	
Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	365	Insurance	\$14,712.00	\$14,712.00	\$2,473.44	\$0.00	\$14,712.00	Building sold
Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	365	Insurance	\$556.00	\$556.00	\$425.74	\$0.00	\$556.00	
Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	Insurance	\$1,233.00	\$1,233.00	\$943.92	\$0.00	\$1,233.00	
Other Expenditure					\$228,901.00	\$228,901.00	\$226,412.09	\$0.00	\$228,901.00	Possible \$8k favourable variance if required
Operating Expenditure	E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions,C	\$15,000.00	\$7,500.00	\$6,642.87	\$5,138.82	\$15,000.00	
Operating Expenditure	E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,C	\$10,300.00	\$5,100.00	\$2,500.00	\$0.00	\$10,300.00	
Operating Expenditure	E08205	Other Expenditure - Other Welfare - Contributions - Glyde In Centre Council	370	Contributions,C	\$89,982.00	\$89,982.00	\$44,991.00	\$0.00	\$89,982.00	
Operating Expenditure	E10225	Other Expenditure - Other Sanitation - Contributions - Regional Waste Management	370	Contributions,C	\$28,901.00	\$14,450.00	\$7,426.00	\$0.00	\$28,901.00	
Operating Expenditure	E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,C	\$153,000.00	\$153,000.00	\$149,988.87	\$0.00	\$153,000.00	
Operating Expenditure	E11252	Other Expenditure - Other Recreation & Sport - Contributions - EFBC Operating Subsidy	370	Contributions,C	\$22,440.00	\$22,440.00	\$22,000.00	\$0.00	\$22,440.00	
Operating Expenditure	E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions,C	\$51,000.00	\$25,500.00	\$19,605.00	\$19,605.00	\$51,000.00	
Operating Expenditure	E03627	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	\$35,000.00	\$17,500.00	\$17,842.22	\$0.00	\$35,000.00	
Operating Expenditure	E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	\$6,120.00	\$3,060.00	\$935.34	\$0.00	\$6,120.00	
Operating Expenditure	E04237	Other Expenditure - Administration - Sundry Expenses - Dekor Write Offs	390	Other Expenses	\$10,700.00	\$5,350.00	\$0.00	\$0.00	\$10,700.00	
Operating Expenditure	E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	390	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure	E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	\$36,720.00	\$18,360.00	\$1,240.91	\$0.00	\$36,720.00	
Operating Expenditure	E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	\$151,980.00	\$75,990.00	\$75,990.00	\$0.00	\$151,980.00	
Operating Expenditure	E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	390	Other Expenses	\$7,140.00	\$3,570.00	\$3,570.00	\$0.00	\$7,140.00	
Operating Expenditure	E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	Other Expenses	\$28,560.00	\$14,280.00	\$14,280.00	\$0.00	\$28,560.00	
Operating Expenditure	E04258	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	\$31,500.00	\$15,750.00	\$13,749.82	\$0.00	\$31,500.00	
Operating Expenditure	E10275	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	\$1,000.00	\$510.00	\$0.00	\$0.00	\$1,000.00	
Operating Expenditure	E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	390	Other Expenses	\$3,500.00	\$3,500.00	\$4,495.40	\$0.00	\$3,500.00	
Operating Expenditure	E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	\$5,100.00	\$2,550.00	\$3,564.00	\$0.00	\$5,100.00	
Operating Expenditure	E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fe	\$13,974.00	\$13,974.00	\$14,533.03	\$0.00	\$13,974.00	
Operating Expenditure	E13206	Other Expenditure - Building Control - Building Services Levy	395	Government Fe	\$40,800.00	\$20,400.00	\$17,459.47	\$0.00	\$40,800.00	
Operating Expenditure	E13207	Other Expenditure - Building Control - BCFF Payments	395	Government Fe	\$25,500.00	\$12,750.00	\$5,530.67	\$0.00	\$25,500.00	
Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	395	Government Fe	\$0.00	\$0.00	\$21.39	\$0.00	\$0.00	
Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	395	Government Fe	\$0.00	\$0.00	\$6,760.12	\$0.00	\$0.00	
Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fe	\$8,160.00	\$8,160.00	\$0.00	\$0.00	\$8,160.00	
Interest Expenses					\$775,797.00	\$533,428.00	\$440,125.91	\$24,743.82	\$775,797.00	
Operating Expenditure	E10221	Interest Expenses - Sanitation-Household Refuse - SMRC - Loan Interest Repayments	390	Interest & Finan	\$8,250.00	\$4,128.00	\$1,440.44	\$0.00	\$8,250.00	
Operating Expenditure	E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	390	Interest & Finan	\$8,000.00	\$4,000.00	\$0.00	\$0.00	\$8,000.00	FOY Accounting Adjustment
Depreciation					\$16,250.00	\$8,130.00	\$1,440.44	\$0.00	\$16,250.00	
Operating Expenditure	E04121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - I	\$314,829.00	\$157,416.00	\$131,969.62	\$0.00	\$314,829.00	Current Depreciation pro-rated
Operating Expenditure	E04121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - I	\$55,645.00	\$27,822.00	\$28,339.00	\$0.00	\$55,645.00	for full year to the right. Variance
Operating Expenditure	E04115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - I	\$117,101.00	\$58,548.00	\$46,759.89	\$0.00	\$117,101.00	immateral, majority of assets
Operating Expenditure	E04121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - I	\$89,520.00	\$44,760.00	\$37,347.59	\$0.00	\$89,520.00	not yet capitalised. Current
Operating Expenditure	E04109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - I	\$8,299.00	\$4,152.00	\$3,478.69	\$0.00	\$8,299.00	budget retained
Operating Expenditure	E04121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - I	\$27,986.00	\$13,992.00	\$12,084.83	\$0.00	\$27,986.00	
Operating Expenditure	E04043	Non-Cash - Administration - Depreciation	605	Depreciation - I	\$8,290.00	\$4,146.00	\$2,075.45	\$0.00	\$8,290.00	
Operating Expenditure	E04080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - I	\$43,840.00	\$21,918.00	\$7,198.40	\$0.00	\$43,840.00	
Operating Expenditure	E04115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - I	\$59,770.00	\$29,886.00	\$23,658.04	\$0.00	\$59,770.00	
Operating Expenditure	E04121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - I	\$995.00	\$498.00	\$417.02	\$0.00	\$995.00	

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Town of East Fremantle
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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Expenditure	004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - I	\$1,000.00	\$498.00	\$419.36	\$0.00	\$1,000.00	
Operating Expenditure	004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - I	\$122,371.00	\$61,188.00	\$19,544.68	\$0.00	\$122,371.00	Check Depn Recovery POCs
Operating Expenditure	004043	Non-Cash - Administration - Depreciation	610	Depreciation - I	\$193,049.00	\$96,522.00	\$72,466.49	\$0.00	\$193,049.00	
Operating Expenditure	004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - I	\$8,541.00	\$4,272.00	\$3,560.08	\$0.00	\$8,541.00	
Operating Expenditure	004060	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - I	\$31,254.00	\$15,648.00	\$13,117.90	\$0.00	\$31,254.00	
Operating Expenditure	004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - I	\$16,428.00	\$8,214.00	\$6,886.51	\$0.00	\$16,428.00	
Operating Expenditure	004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - I	\$273.00	\$138.00	\$114.31	\$0.00	\$273.00	
Operating Expenditure	004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - I	\$821,290.00	\$410,646.00	\$352,719.04	\$0.00	\$821,290.00	
Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - I	\$15,314.00	\$7,656.00	\$6,415.49	\$0.00	\$15,314.00	
Operating Expenditure	004043	Non-Cash - Administration - Depreciation	611	Depreciation - I	\$1,388.00	\$694.00	\$0.00	\$0.00	\$1,388.00	
Operating Expenditure	004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - I	\$29,125.00	\$14,562.00	\$12,206.49	\$0.00	\$29,125.00	
Operating Expenditure	004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - I	\$3,278.00	\$1,638.00	\$1,373.96	\$0.00	\$3,278.00	
Operating Expenditure	004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - I	\$15,000.00	\$7,500.00	\$6,287.69	\$0.00	\$15,000.00	
Operating Expenditure	004043	Non-Cash - Administration - Depreciation	612	Depreciation - I	\$74,583.00	\$37,290.00	\$32,100.14	\$0.00	\$74,583.00	
Operating Expenditure	004080	Non-Cash - Care Of Families & Children - Depreciation	612	Depreciation - I	\$3,511.00	\$1,758.00	\$1,471.61	\$0.00	\$3,511.00	
Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - I	\$1,099.00	\$552.00	\$460.84	\$0.00	\$1,099.00	
Operating Expenditure	111268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	613	Depreciation - R	\$39,521.00	\$19,812.00	\$26,282.84	\$0.00	\$39,521.00	
					\$2,103,440.00	\$1,051,728.00	\$844,883.74	\$0.00	\$2,103,440.00	
Rates Revenue										
Operating Income	103051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	Rates	-\$20,000.00	-\$10,002.00	-\$15,891.70	\$0.00	-\$20,000.00	Status of Juniper Rateability (32 PP Road) - \$19k rates
Operating Income	103055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	Rates	-\$8,640,135.00	-\$8,640,135.00	-\$8,642,395.60	\$0.00	-\$8,640,135.00	
					-\$8,660,135.00	-\$8,650,137.00	-\$8,658,287.30	\$0.00	-\$8,660,135.00	No Change
Fees and Charges										
Operating Income	105087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	Permit	\$18,075.00	\$9,017.00	\$15,368.75	\$0.00	\$18,075.00	
Operating Income	113181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	Permit	\$65,000.00	\$32,500.00	\$18,013.77	\$0.00	\$65,000.00	
Operating Income	113188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	Permit	\$1,030.00	\$516.00	\$500.00	\$0.00	\$1,030.00	
										Contra Expenditure Account - no rates assessments under legal
Operating Income	103060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	Fines & Penalties	-\$20,000.00	-\$10,002.00	\$0.00	\$0.00	-\$20,000.00	
Operating Income	105083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	120	Fines & Penalties	-\$515.00	-\$258.00	\$200.00	\$0.00	-\$515.00	
Operating Income	105089	Fees And Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	-\$515.00	-\$258.00	\$200.00	\$0.00	-\$515.00	
Operating Income	112180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	120	Fines & Penalties	-\$103,000.00	-\$51,498.00	\$74,333.09	\$0.00	-\$103,000.00	
Operating Income	112183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement - Recovered (AASB 15)	120	Fines & Penalties	-\$25,000.00	-\$12,498.00	\$16,962.11	\$0.00	-\$25,000.00	
Operating Income	103180	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	User Fees & Ch.	-\$38,140.00	-\$38,140.00	-\$36,217.50	\$0.00	-\$38,140.00	
Operating Income	104085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	User Fees & Ch.	-\$24,720.00	-\$12,360.00	-\$11,422.00	\$0.00	-\$24,720.00	
Operating Income	104086	Fees And Charges - Administration - Discretionary - Sundry Fees (AASB 15)	130	User Fees & Ch.	\$0.00	\$0.00	\$4.87	\$0.00	\$0.00	Journal \$6.87
Operating Income	104088	Other Revenue - Administration - Reimbursements (AASB 1058)	130	User Fees & Ch.	\$0.00	\$0.00	-\$27.21	\$0.00	\$0.00	Journal \$27.21
Operating Income	105084	Fees And Charges - Fire Prevention - Statutory - ESI Commission Received (AASB 15)	130	User Fees & Ch.	\$7,775.00	\$7,775.00	\$7,145.47	\$0.00	\$7,775.00	
Operating Income	105085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	User Fees & Ch.	\$1,030.00	\$516.00	\$500.00	\$0.00	\$1,030.00	
Operating Income	107081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	User Fees & Ch.	\$1,090.00	\$1,548.00	\$2,509.44	\$0.00	\$3,960.00	
Operating Income	107082	Fees And Charges - Maternal & Infant Health - Discretionary - BH Gray Centre 80 Canning Hwy (AASB 15)	130	User Fees & Ch.	-\$2,575.00	-\$1,290.00	-\$1,013.48	\$0.00	-\$2,575.00	
Operating Income	107083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual F	130	User Fees & Ch.	-\$5,150.00	-\$2,574.00	-\$5,760.00	\$0.00	-\$5,150.00	
Operating Income	107085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	User Fees & Ch.	-\$15,000.00	-\$15,000.00	-\$15,790.00	\$0.00	-\$15,000.00	
Operating Income	108025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	User Fees & Ch.	-\$2,369.00	-\$1,182.00	-\$2,423.41	\$0.00	-\$2,369.00	
Operating Income	108031	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	User Fees & Ch.	-\$104,200.00	-\$52,100.00	-\$46,814.40	\$0.00	-\$104,200.00	
Operating Income	108033	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	User Fees & Ch.	-\$7,200.00	-\$3,600.00	-\$2,460.00	\$0.00	-\$7,200.00	
Operating Income	108036	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	User Fees & Ch.	-\$55,000.00	-\$27,498.00	-\$25,788.00	\$0.00	-\$55,000.00	Full year budget of \$180k CHSP fees v mid year actuals
Operating Income	108094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	130	User Fees & Ch.	-\$13,200.00	-\$6,600.00	-\$1,449.50	\$0.00	-\$5,000.00	of \$108k. Potential \$31k favourable variance
Operating Income	108205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	User Fees & Ch.	\$1,200.00	-\$600.00	-\$1,284.38	\$0.00	\$1,200.00	
Operating Income	109081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	User Fees & Ch.	-\$90,640.00	-\$45,318.00	-\$38,003.54	\$0.00	-\$90,640.00	Check status of one agency recs. Ok
Operating Income	110075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	130	User Fees & Ch.	\$1,500.00	-\$750.00	-\$1,982.99	\$0.00	\$1,500.00	
Operating Income	110080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	User Fees & Ch.	-\$21,430.00	-\$21,430.00	-\$75,674.29	\$0.00	-\$21,430.00	
Operating Income	110081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	User Fees & Ch.	-\$80,875.00	-\$40,437.50	-\$60,500.00	\$0.00	-\$80,875.00	
Operating Income	110082	Fees And Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	130	User Fees & Ch.	\$4,635.00	-\$2,316.00	-\$4,900.00	\$0.00	\$4,635.00	
Operating Income	110083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	130	User Fees & Ch.	-\$500.00	-\$252.00	-\$851.00	\$0.00	-\$500.00	
Operating Income	110084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	User Fees & Ch.	-\$12,000.00	-\$6,000.00	-\$4,562.50	\$0.00	-\$12,000.00	
Operating Income	110085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	User Fees & Ch.	\$1,030.00	-\$516.00	-\$222.00	\$0.00	\$1,030.00	
Operating Income	110088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	User Fees & Ch.	-\$72,100.00	-\$36,058.00	-\$74,181.93	\$0.00	-\$100,000.00	Actuals exceed full year budget already
Operating Income	110089	Fees And Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning	130	User Fees & Ch.	-\$6,180.00	-\$3,090.00	-\$6,080.00	\$0.00	-\$6,180.00	
Operating Income	110126	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	User Fees & Ch.	-\$250.00	-\$125.00	-\$241.70	\$0.00	-\$250.00	
Operating Income	110180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	User Fees & Ch.	-\$118,450.00	-\$118,450.00	-\$105,242.78	\$0.00	-\$118,450.00	

Attachment - 1

Town of East Fremantle
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as at 31/12/2022

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Type Description	COA	Description	IE	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Income	111161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	User Fees & Ch.	\$58,000.00	\$58,000.00	\$62,183.08	\$0.00	\$58,000.00	
Operating Income	111162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	User Fees & Ch.	\$33,990.00	\$16,996.00	\$17,481.08	\$0.00	\$33,990.00	
Operating Income	111164	Fees And Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	130	User Fees & Ch.	\$1,000.00	\$498.00	\$1,272.74	\$0.00	\$1,000.00	
Operating Income	111175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	User Fees & Ch.	\$39,140.00	\$19,572.00	\$19,080.56	\$0.00	\$39,140.00	
Operating Income	111182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	130	User Fees & Ch.	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$14,000.00	Status of stallholder fee income?
Operating Income	111187	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Bowling Club (AASB 15)	130	User Fees & Ch.	\$2,112.00	\$2,112.00	\$572.45	\$0.00	\$2,112.00	
Operating Income	111190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	User Fees & Ch.	\$5,150.00	\$5,150.00	\$2,667.12	\$0.00	\$5,150.00	
Operating Income	111191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	130	User Fees & Ch.	\$1,607.00	\$1,607.00	\$4,357.00	\$0.00	\$5,000.00	Full year forecast?
Operating Income	111193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	User Fees & Ch.	\$1,545.00	\$1,545.00	\$1,736.81	\$0.00	\$1,545.00	
Operating Income	111194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	User Fees & Ch.	\$6,695.00	\$6,695.00	\$2,496.29	\$0.00	\$6,695.00	
Operating Income	111198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	User Fees & Ch.	\$1,030.00	\$1,030.00	\$696.74	\$0.00	\$1,030.00	
Operating Income	111199	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Croquet Club (AASB 15)	130	User Fees & Ch.	\$2,163.00	\$2,163.00	\$933.59	\$0.00	\$2,163.00	
Operating Income	112181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	User Fees & Ch.	\$15,450.00	\$7,728.00	\$4,580.46	\$0.00	\$15,450.00	Check historic cashflows - under budget
Operating Income	112181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	Simplepay - Use	\$195,700.00	\$87,848.00	\$61,110.43	\$0.00	\$195,700.00	
Operating Income	112182	Other Revenue - Parking Facilities - Reimbursements - Motor Vehicle Impounding Fees (AASB 15)	130	User Fees & Ch.	\$0.00	\$0.00	\$1,211.84	\$0.00	\$0.00	
Operating Income	113182	Fees And Charges - Building Control - Statutory - BCITF - Receipts (AASB 15)	130	User Fees & Ch.	\$30,900.00	\$15,450.00	\$7,431.42	\$0.00	\$30,900.00	Check - income below budget
Operating Income	113184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	User Fees & Ch.	\$45,000.00	\$22,500.00	\$13,073.57	\$0.00	\$45,000.00	
Operating Income	113185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	130	User Fees & Ch.	\$5,150.00	\$2,574.00	\$1,199.44	\$0.00	\$5,150.00	
Operating Income	113180	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	130	User Fees & Ch.	\$824.00	\$414.00	\$300.00	\$0.00	\$824.00	
Operating Income	114085	Fees And Charges - Unclassified Property - Discretionary - Rental Income 128 & 128A George St. (AASB 15)	130	User Fees & Ch.	\$27,000.00	\$13,500.00	\$11,725.53	\$0.00	\$11,725.00	Property Sold
Operating Income	114086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	130	User Fees & Ch.	\$2,000.00	\$1,000.00	\$0.00	\$0.00	\$2,000.00	
Operating Income	114087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	User Fees & Ch.	\$78,940.00	\$14,418.00	\$13,548.91	\$0.00	\$78,940.00	
					\$1,442,358.00	\$908,636.00	\$896,899.36	\$0.00	\$1,492,976.00	
Operating Grants and Contributions										
Operating Income	103070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058 140 Grants & Subsidies	140	Grants & Subsidies	\$61,545.00	\$30,772.00	\$30,772.50	\$0.00	\$61,545.00	
Operating Income	103071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula 1 140 Grants & Subsidies	140	Grants & Subsidies	\$18,998.00	\$9,500.00	\$9,499.00	\$0.00	\$18,998.00	
Operating Income	108088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15) 140 Grants & Subsidies	140	Grants & Subsidies	\$621,784.00	\$465,963.00	\$310,766.12	\$0.00	\$621,784.00	
Operating Income	110076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance 140 Grants & Subsidies	140	Grants & Subsidies	\$4,100.00	\$0.00	\$0.00	\$0.00	\$4,100.00	Invoiced April 23
Operating Income	110086	Operating Grants, Subsidies And Contributions - Sanitation-Household Refuse - State - Better Bins GO: FOGO (AA 140 Grants & Subsidies	140	Grants & Subsidies	\$18,440.00	\$18,440.00	\$6,133.33	\$0.00	\$18,440.00	Grant Liability \$19,962.98
Operating Income	110183	Operating Grants, Subsidies And Contributions - Other Community Amenities - Heritage Council - Municipal Inver 140 Grants & Subsidies	140	Grants & Subsidies	\$0.00	\$0.00	\$3,174.38	\$0.00	\$0.00	Go Fund Me Cont. for Kindy Solar Panels - Journal
Operating Income	111159	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - CHRMAR Funding - Coastal Adaptatio 140 Grants & Subsidies	140	Grants & Subsidies	\$23,875.00	\$0.00	\$24,738.50	\$0.00	\$23,875.00	
Operating Income	111177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Ct 140 Grants & Subsidies	140	Grants & Subsidies	\$75,000.00	\$75,000.00	\$114,627.00	\$0.00	\$114,627.00	Includes Swan Yacht Club Cont. of \$39,627
Operating Income	111202	Operating Grants, Subsidies And Contributions - Other Recreation & Sport - Urban Canopy Grant Program 140 Grants & Subsidies	140	Grants & Subsidies	\$24,823.00	\$24,823.00	\$22,144.48	\$0.00	\$24,823.00	
Operating Income	111203	Operating Grants, Subsidies And Contributions - Other Recreation & Sport - State - Removal of fencing at HMAS 140 Grants & Subsidies	140	Grants & Subsidies	\$52,000.00	\$52,000.00	\$0.00	\$0.00	\$52,000.00	
Operating Income	111205	Operating grants, subsidies and contributions - Other Culture - EF Festival 140 Grants & Subsidies	140	Grants & Subsidies	\$38,000.00	\$38,000.00	\$37,363.64	\$0.00	\$38,000.00	
Operating Income	112039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 140 Grants & Subsidies	140	Grants & Subsidies	\$19,245.00	\$19,245.00	\$20,946.00	\$0.00	\$19,245.00	
Operating Income	112086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 10 140 Grants & Subsidies	140	Grants & Subsidies	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	Invoiced May 23
Operating Income	112040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Ver 150 Contributions & Subsidies	150	Contributions & Subsidies	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	Invoiced June 23
					\$870,110.00	\$713,743.00	\$632,152.87	\$0.00	\$1,009,737.00	
Interest Revenue										
Operating Income	001689	Interest Earnings - Other General Purpose Income - Reserves	160	Interest On Inv	\$30,000.00	\$15,000.00	\$0.00	\$0.00	\$280,000.00	\$250k favourable variance
Operating Income	103188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	Interest On Inv	\$10,000.00	\$4,998.00	\$78,912.51	\$0.00	\$0.00	Allocate all municipal interest to Reserves - Journal required
Operating Income	103191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	Interest On Inv	\$36,000.00	\$18,000.00	\$36,020.18	\$0.00	\$36,000.00	
Operating Income	103059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	120	Fines & Penalties	\$22,000.00	\$10,998.00	\$12,356.18	\$0.00	\$22,000.00	
					\$98,000.00	\$48,996.00	\$127,288.85	\$0.00	\$338,000.00	
Other Revenue										
Operating Income	104089	Other Revenue - Administration - Reimbursements (AASB 1058)	170	Reimbursemen	\$12,000.00	\$6,000.00	\$49.39	\$0.00	\$12,000.00	LSL Council Reimbursements/Insurance Reimbursements
Operating Income	109082	Other revenue - Housing - Council Owned - Reimbursements - Alien Street Units	170	Reimbursemen	\$500.00	\$322.00	\$37.14	\$0.00	\$500.00	Status of reimbursement of insurance as per tenure agreements
Operating Income	111170	Other Revenue - Other Recreation & Sport - Reimbursements - E.F. Football Club (AASB 15)	170	Reimbursemen	\$1,500.00	\$750.00	\$0.00	\$0.00	\$1,500.00	
Operating Income	111171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	170	Reimbursemen	\$0.00	\$0.00	\$870.16	\$0.00	\$0.00	
Operating Income	111201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursemen	\$11,320.00	\$5,668.00	\$0.00	\$0.00	\$11,320.00	
Operating Income	114083	Other Revenue - Unclassified Property - Sundry Income - Insurance Recovered Incl. Workers Comp Claims (AASB 14089 Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	170	Reimbursemen	\$0.00	\$0.00	\$3,136.90	\$0.00	\$0.00	
Operating Income	114089	Other Revenue - Unclassified Property - Reimbursements - 133 Ganning Hwy (Did Police Station)	170	Reimbursemen	\$250.00	\$126.00	\$0.00	\$0.00	\$250.00	
Operating Income	114089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	180	Other Revenue	\$1,000.00	\$408.00	\$3,325.24	\$0.00	\$1,000.00	
Operating Income	111200	Other Revenue - Other Culture - Sundry Income - Promotional Merchandise Sales (AASB 15)	180	Other Revenue	\$100.00	\$48.00	\$0.00	\$0.00	\$100.00	
Operating Income	113186	Other Revenue - Building Control - Sundry Income - BCITF Commission (AASB 15)	180	Other Revenue	\$500.00	\$252.00	\$75.00	\$0.00	\$500.00	
					\$27,170.00	\$13,584.00	\$6,502.20	\$0.00	\$27,170.00	
Profit on Disposal										
Operating Income	004045	Non-Cash - Administration - Profit on Disposal of Assets	210	Profit On Asset	\$39,114.00	\$39,114.00	\$0.00	\$0.00	\$39,114.00	Non-Cash so variances have no material impact.
Operating Income	004075	Non-Cash - Health Inspection & Admin - Profit on disposal of assets	210	Profit On Asset	\$11,962.00	\$11,962.00	\$0.00	\$0.00	\$11,962.00	Update Asset Disposal Schedule.

Attachment -1

Town of East Fremantle
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Type Description	COA	Description	IE	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Operating Income	004108	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	210 Profit On Asset	-\$16,000.00	-\$16,000.00	\$0.00	\$0.00	-\$16,000.00	
Operating Income	004117	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	210 Profit On Asset	-\$23,200.00	-\$23,200.00	\$0.00	\$0.00	-\$23,200.00	
Operating Income	004126	Non-Cash - Maint Sts Roads & Bridges - Profit on Sale of Assets	210 Profit On Asset	-\$8,400.00	-\$8,400.00	\$0.00	\$0.00	-\$8,400.00	
Operating Income	004142	Non-Cash - Unclassified Property - Profit on disposal of assets	210 Profit On Asset	-\$389,017.00	-\$389,017.00	-\$422,876.86	\$0.00	-\$389,017.00	
				-\$487,693.00	-\$487,693.00	-\$422,876.86	\$0.00	-\$487,693.00	
Reserve Transfers									
Capital Expenditure	000214	TRANSFER TO OLD POLICE STATION RESERVE	830 T/F To Reserve	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	
Capital Expenditure	000215	TRANSFER TO WASTE RESERVE	830 T/F To Reserve	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	
Capital Expenditure	000219	TRANSFER TO ARTS AND SCULPTURE RESERVE	830 T/F To Reserve	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	
Capital Expenditure	000257	TRANSFER TO PLYMPTON PARKING RESERVE	830 T/F To Reserve	\$616,666.00	\$616,666.00	\$616,666.87	\$0.00	\$616,666.00	
Capital Expenditure	002421	TRANSFER TO EAST FREMANTLE OVAL REDEVELOPMENT GEN	830 T/F To Reserve	\$1,690,272.00	\$1,233,333.00	\$1,239,936.81	\$0.00	\$1,900,272.00	Additional \$250k interest
Capital Expenditure	002422	TRANSFER TO PRESTON POINT FACILITIES RESERVE	830 T/F To Reserve	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
Capital Expenditure	002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	830 T/F To Reserve	\$129,388.00	\$0.00	\$0.00	\$0.00	\$129,388.00	
Capital Expenditure	002425	TRANSFER TO TOWN PLANNING (OPEX) GEN	830 T/F To Reserve	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
Capital Expenditure	002426	TRANSFER TO BUSINESS IMPROVEMENT (OPEX) GEN	830 T/F To Reserve	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
Capital Expenditure	002439	TRANSFER TO STRATEGIC WASTE RESERVE	830 T/F To Reserve	\$60,000.00	\$0.00	\$0.00	\$0.00	\$146,684.00	Transfer any budget surplus to this account to cover equity payments to the City of Canning and Cockburn (\$330k)
Capital Income	000340	TRANSFER FROM PLANT RESERVE	810 Transfers From	-\$50,000.00	\$0.00	\$0.00	\$0.00	-\$50,000.00	
Capital Income	000345	TRANSFER FROM AGED SERVICES RESERVE	810 Transfers From	\$0.00	\$0.00	\$0.00	\$0.00	-\$11,803.00	To fund net vehicle replacement
Capital Income	000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	810 Transfers From	-\$111,250.00	\$0.00	\$0.00	\$0.00	-\$111,250.00	
Capital Income	002427	TRANSFER FROM DRAINAGE GEN	810 Transfers From	-\$100,000.00	\$0.00	\$0.00	\$0.00	-\$100,000.00	
Capital Income	002429	TRANSFER FROM PRESTON POINT FACILITIES RESERVE	810 Transfers From	\$0.00	\$0.00	\$0.00	\$0.00	-\$80,000.00	Council contribution to Womens Soccer project
Capital Income	002436	TRANSFER FROM FORESHORE MANAGEMENT PLAN	810 Transfers From	-\$130,000.00	\$0.00	\$0.00	\$0.00	-\$130,373.00	Decrease to incorporate swan yacht club cont. Opeex = \$245k less funding grants/cont of \$114,627
Capital Income	002431	TRANSFER FROM SUSTAINABILITY AND ENVIRONMENTAL PROJECTS	810 Transfers From	-\$35,000.00	\$0.00	\$0.00	\$0.00	-\$35,000.00	
Capital Income	002428	TRANSFER FROM EAST FREMANTLE OVAL REDEVELOPMENT GEN	810 Transfers From	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,976,442.00	As per Agenda to Council
Capital Income	002434	TRANSFER FROM OLD POLICE STATION RESERVE	810 Transfers From	-\$28,000.00	\$0.00	\$0.00	\$0.00	-\$28,000.00	
				\$2,199,976.00	\$1,849,999.00	\$1,856,602.68	\$0.00	-\$481,958.00	
Capex									
Capital Expenditure	E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	430 Non Operating	\$890,000.00	\$0.00	\$10,026.00	\$0.00	\$1,000,000.00	Adjust based on revised cost estimate
Capital Expenditure	E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	500 Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PO incorrectly allocated
Capital Expenditure	E11735	Buildings - Specialised - Capex - New - Other Recreation & Sport	430 Non Operating	\$13,000,000.00	\$4,958,519.00	\$1,080,323.46	\$0.00	\$14,773,534.00	As per Agenda to Council
Capital Expenditure	E11735	Buildings - Specialised - Capex - New - Other Recreation & Sport	500 Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	PO incorrectly allocated
Capital Expenditure	E14603	Buildings - Specialised - Capex - Renewal - Unclassified Property	430 Non Operating	\$80,000.00	\$40,082.00	\$2,407.37	\$2,185.00	\$65,000.00	Reduce to fund additional maintenance Allen St props
Capital Expenditure	E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	430 Non Operating	\$25,000.00	\$25,000.00	\$12,776.58	\$0.00	\$25,000.00	
Capital Expenditure	E07405	Plant & Equipment - Light Fleet - Capex - New - Health Inspection & Admin	430 Non Operating	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	
Capital Expenditure	E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	430 Non Operating	\$86,200.00	\$86,200.00	\$0.00	\$0.00	\$86,200.00	
Capital Expenditure	E08607	Plant & Equipment - Light Fleet - Capex - New - HACC	430 Non Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$42,000.00	2 x Hyundai Elantra as recommended by Gina
Capital Expenditure	E11726	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	430 Non Operating	\$56,000.00	\$56,000.00	\$0.00	\$0.00	\$41,000.00	Use not being replaced
Capital Expenditure	E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	430 Non Operating	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	
Capital Expenditure	E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	430 Non Operating	\$62,000.00	\$62,000.00	\$34,872.27	\$0.00	\$62,000.00	
Capital Expenditure	E11720	Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport	430 Non Operating	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	
Capital Expenditure	E11741	Plant & Equipment - Public Art - Capex - New - Other Culture - EF Oval Commemoration Artwork	430 Non Operating	\$26,250.00	\$26,250.00	\$13,000.00	\$13,500.00	\$26,250.00	
Capital Expenditure	E11685	Plant & Equipment - Public Art - Capex - New - Other Culture	430 Non Operating	\$85,000.00	\$42,488.00	\$9,090.00	\$0.00	\$85,000.00	
Capital Expenditure	E12827	Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430 Non Operating	\$15,000.00	\$7,500.00	\$0.00	\$0.00	\$15,000.00	
Capital Expenditure	E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	430 Non Operating	\$100,000.00	\$49,998.00	\$0.00	\$0.00	\$100,000.00	
Capital Expenditure	E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	500 Services	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00	Journal
Capital Expenditure	E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	340 Material's Purch	\$0.00	\$0.00	\$3,452.00	\$0.00	\$0.00	Journal
Capital Expenditure	E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	430 Non Operating	\$10,000.00	\$4,998.00	\$0.00	\$7,000.00	\$10,000.00	
Capital Expenditure	E11728	Infrastructure - Parks & Ovals - Ancillary - Capex - Renewal - Other Recreation & Sport	430 Non Operating	\$25,000.00	\$12,498.00	\$14,509.00	\$0.00	\$25,000.00	
Capital Expenditure	E11726	Infrastructure - Parks & Ovals - Irrigation/Bones - Capex - New - Other Recreation & Sport	430 Non Operating	\$82,000.00	\$41,004.00	\$0.00	\$0.00	\$82,000.00	
Capital Expenditure	E11726	Infrastructure - Parks & Ovals - Irrigation/Bones - Capex - New - Other Recreation & Sport	500 Services	\$0.00	\$0.00	\$8,735.94	\$0.00	\$0.00	Journal
Capital Expenditure	E11724	Infrastructure - Parks & Ovals - Lighting - Capex - New - Other Recreation & Sport	430 Non Operating	\$0.00	\$0.00	\$16,223.00	\$0.00	\$16,223.00	As per Tennis Club FA endorsed by Council
Capital Expenditure	E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	430 Non Operating	\$150,000.00	\$75,000.00	\$124,960.00	\$0.00	\$150,000.00	
Capital Expenditure	E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	500 Services	\$0.00	\$0.00	\$415.91	\$0.00	\$0.00	Journal
Capital Expenditure	E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	430 Non Operating	\$150,000.00	\$75,000.00	\$12,474.73	\$4,500.00	\$110,000.00	
Capital Expenditure	E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	500 Services	\$0.00	\$0.00	\$48,748.75	\$0.00	\$0.00	Journal
Capital Expenditure	E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430 Non Operating	\$361,127.00	\$180,564.00	\$45,575.89	\$0.00	\$361,127.00	
Capital Expenditure	E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	500 Services	\$0.00	\$0.00	\$274,771.78	\$0.00	\$0.00	Journal
Capital Expenditure	E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430 Non Operating	\$250,000.00	\$125,004.00	\$0.00	\$1,330.00	\$250,000.00	

Attachment -1

Town of East Fremantle
Printed : at 9:12 AM on 6/02/2023

as at 31/12/2022

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Type Description	COA	Description	IF	Analysis	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Comment
Capital Expenditure	E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	500	Services	\$0.00	\$0.00	\$29,700.00	\$185,146.80	\$0.00	Journal
					\$15,563,577.09	\$5,979,026.00	\$1,792,111.39	\$594,410.67	\$17,435,334.00	
Non-Operating Grants										
Capital Income	111160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment 143 Grants & Subsi			-\$13,000,000.00	-\$4,958,518.00	-\$1,485,445.24	\$0.00	-\$11,080,151.00	Adjust to 75% of Capex
Capital Income	111165	Non-Operating Grants, Subsidies and Contributions - Other Recreation and Sport - State - EF Oval Redevelopem 143 Grants & Subsi			\$0.00	\$0.00	\$9.00	\$0.00	-\$472,530.00	LotteryWest Grant 1st Instalment
Capital Income	111206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Footb 143 Grants & Subsi			-\$890,000.00	\$0.00	\$0.00		-\$920,000.00	\$800K State Gov + \$120 Soccer Club
Capital Income	112042	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - LRCIP 143 Grants & Subsi			-\$168,362.00	\$0.00	-\$1,700.00	\$0.00	-\$255,399.00	\$87,837 to be claimed Phase 1/2
Capital Income	112096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRNG - Marmion St 141 Grants & Subsi			-\$340,751.09	\$0.00	-\$65,319.39	\$0.00	-\$340,751.00	Claim 2nd 40%
					-\$14,299,113.09	-\$4,958,518.00	-\$1,582,464.24	\$2,500.00	-\$13,168,931.00	
Proceeds from Sale of Asset										
Capital Income	114092	Capital Income - Proceeds on Sale of Assets - Unclassified Property - Proceeds on sale of 128 George St	700	Proceeds From	\$1,850,000.00	\$1,850,000.00	\$0.00	\$0.00	\$1,850,000.00	No Change
Principal Repayment										
Capital Expenditure	E10222	Loan Principal Repayment - SMRC	435	Loan Principal P	\$107,000.00	\$51,000.00	\$52,059.87	\$0.00	\$107,000.00	No Change
Lease Repayments										
Capital Expenditure	E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	Lease Liabilities	\$45,000.00	\$22,500.00	\$31,455.32	\$10,802.63	\$47,892.00	Refer Advice of new lease fee



Neighbourhood Link

Vehicles Review 2023

Prepared by CHSP Manager for Executive Manager Corporate Service

1 February 2023

Attachment -2

Neighbourhood Link vehicle service fleet comprises the following:

- 5 TOEF-NL service vehicles
- 1 TOEF Pool Car used for errands
- 5 private vehicles used by staff when Town vehicles are not available.

A summary of how vehicles are used is given in the table below:

VEHICLE	SERVICE TYPE	FREQUENCY	USER	NOTE
Bus 1 (23-seater)	Outings / Transport	Daily 5	Bus Drivers Lisa, Jacky, Sue, Kylie	Purchased in 2020
Bus 2 (23-seater)	Outings / Transport	Daily 5	Bus Drivers Lisa, Jacky, Sue, Kylie	
Hiace (12-seater)	Outings / SSI / Transport / HVs / Errands	Daily 10	All Staff	
Torago	SSI / Transport / HVs / Errands	Daily 15	All Staff	
Camry	SSI	Daily 16	Emma	
Private Vehicle	SSI	Daily 15	Vicky	
Private Vehicle	SSI	2 days 6	Heather	
Private Vehicle	SSI	2 days 10	Gail	
Private Vehicle	SSI / Errands	Occasionally 1-weekly	Jessica	
Private Vehicle	SSI / HVs	Occasionally 1-weekly	Gina	
TOEF Pool Vehicle	HVs / Errands	Occasionally 3-weekly	Gina	

Notes:

Frequency of vehicle usage given is average

Staff use Bus 1 and 2 or Bus 1 and the Hiace, for Social Support Group Service when more than approximately 12 clients are scheduled for pick-up - depending on the location points.

The use of two vehicles for client pick up is required due to the size of the service area as otherwise clients spend too long on the bus when many pick-ups are completed by one vehicle.

A couple of clients will occasionally opt to drive to, or be dropped off, at the Centre.

The Hiace is used to deliver Social Support Individual Service and to complete Home Visitations and errands and for this reason, two large buses must be used.

The use of one bus and the Hiace when available are used together when possible.

Attachment -2

The \$30k for sale of bus from Pickles would provide greater vehicle use flexibility if replaced with 2 smaller vehicles for following reasons:

1. Transport Service under the CHSP appears an area under referral demand (as mentioned in earlier communication). NL has not consistently provided Transport Service due to lack of vehicles. Having an additional vehicle would enable NL to provide this service more consistently - subject to the area of service restriction 10kms and/or by suburb, and delivered by Support Staff as well as Admin Staff
2. Some staff are not happy about using their private vehicle for service. Casual staff have declined to cover leave by permanent staff, which is crucial to service, unless the Casual Staff member has access an NL vehicle.
3. Social Support Individual Clients have often requested that their service is not delivered to them via the Hiace as they say it is uncomfortable and they feel too exposed being the only passenger in a 12-seater bus

Other pros:

- There are cost savings in maintaining and running small vehicles compared to a large bus
- The older ageing large bus may be subject to increased additional maintenance costs
- Smaller vehicles will enable provision of service particularly through the remodelling of the CHSP to the In-Home Aged Care from in which partnership expected to increase as service users generally elect multiple providers to use funds which the new model will not roll over, making Social Support Service the focus to spend the funds
- Considering a fleet option, using without owning, may be worthwhile considering, and help raise the service profile in community through the use of a logo on the vehicles

Recommendation:

Selling the old bus and replacing with 2 smaller vehicles is recommended.

Cost of repair to ageing bus will increase and cause service blockage when no substitute vehicles are available. Therefore the selling of the bus and its replacement with two small cars offers cost saving, increased flexibility of service, and efficiency to Neighbourhood Link service, which is paramount going forward with the new aged care model.

Attachment 1

Attachment -3
Confidential Attachment

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.6 EAST FREMANTLE OVAL REDEVELOPMENT GRANT - ACCOUNTING TREATMENT

Report Reference Number	ACR-410
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Wednesday, 1 March 2023
Voting requirements	Nil

Documents tabled**Attachments**

1. Position Paper – Revenue Recognition – East Fremantle Oval Redevelopment – Grant Income
2. Lotterywest Grant Approval Letter
3. **Cash Flow Model (DCWC Budget Tracker)(Confidential)**
4. Audited Statement of Income and Expenditure for the EF Oval Redevelopment Project for the Year Ended 30 June 2022
5. **Monthly Cost Status Report for Works up to the end of December 2022 (Confidential)**

PURPOSE

Council, at its Ordinary Meeting of 21 February 2022 resolved the following. This item is re-presented to the Audit Committee for noting.

1. Revised total budget of \$33,595,060 (ex GST) for the East Fremantle Oval Redevelopment Project comprised of the following confirmed funding:
 - WA State Government Grant (DLGSC) - \$25,000,000
 - Lotterywest Grant - \$1,345,060
 - Town of East Fremantle – Loan - \$4,800,000
 - Town of East Fremantle – Reserves - \$2,200,000
 - AFL/WAFL - \$250,000
2. The application of the measure to recognize the \$25,000,000 State Government Grant (DLGSC) as revenue in the Statement of Comprehensive Income based on the apportionment of this funding against total project cost i.e.

$\$25,000,000 / \$33,595,060 =$ approximately 75% to be recognized as revenue in the Statement of Comprehensive Income and 25% as deferred income (Capital Grant Liability)

3. The 3-year expenditure budget of \$33,595,060 (ex GST) for the East Fremantle Oval Redevelopment Project, derived from actual expenditure in 2021/22, and cash flow forecasts for the 2-year period 2022/23 – 2023/24:

Financial Year	Actuals/Budget	DLGSC Grant to be recognised – 75% of expenditure excluding 21/22
2021/22	(\$928,771)	\$928,771
2022/23	(\$14,773,534)	\$11,080,151
2023/24	(\$17,892,755)	\$12,991,078
TOTAL	(\$33,595,060)	\$25,000,000

4. The schedule of budget variations below to amend the Town's 2022/23 Budget, resulting in a reduction in net current assets of (\$44,412):

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



General Ledger	Account Description	Current Budget	Amended Budget	Change in Net Current Assets	Comment
E11738	Capex - EF Oval Redevelopment	-	-	-	Expenditure increased to match DCWC/Cooper and Oxley Forecast
		13,000,000	14,773,534	1,773,534	
I11160	Non-Operating Grants - EF Oval (DLGSC)	13,000,000	11,080,151	-	Revenue recognition 75% of budgeted expenditure
				1,919,850	
1689	Interest Earnings - Reserves	30,000	280,000	250,000	Favourable interest earnings due to the higher interest rate environment and larger investment portfolio
2421	Transfer to East Fremantle Oval Reserve	-1,650,272	-1,900,272	-250,000	Transfer additional interest earnings to the EF Oval Redevelopment Reserve
2428	Transfer from East Fremantle Oval Reserve	0	2,976,442	2,976,442	Bring forward Reserve Transfer from 23/24 FY to meet the Town's proportional funding requirement
New	LotteryWest Grant (1 st Instalment)	0	672,530	672,530	50% Lotterywest Grant to be recognised in 22/23 FY
		-1,620,272	-1,664,684	-44,412	

5. The following budget allocations for 2023/24 based on the cash flow model and adopted revenue recognition measure.

General Ledger	Account Description	23/24 Budget	Comment
E11738	Capex - EF Oval Redevelopment	-17,892,755	DCWC/Cooper and Oxley Forecast
I11160	Non-Operating Grants - EF Oval	12,991,078	Revenue recognition – remaining balance of grant
2421	Transfer to East Fremantle Oval Reserve	-776,442	Payback to EF Oval Reserve – net funding from Reserve is \$2.2m (\$2,976,442 - \$776,442)
New	LotteryWest Grant (2 nd Instalment)	672,530	50% Lotterywest Grant to be recognised in 23/24 FY
New	Loan Borrowings	4,800,000	Loan Funding Date 1 November 2023
New	AFL Funding	250,000	Funding anticipated in 23/24 FY
	Change in Net Current Assets	\$44,411	This surplus offset the small deficit of (\$44,412) from 22/23

EXECUTIVE SUMMARY

A cash flow model for the East Fremantle Oval Redevelopment Project has been prepared, based on confirmed funding and cash flow forecasts provided by the Town's Project Manager, informing budget estimates for the 2022/23 and 2023/24 financial years, which are recommended to Council for approval.

BACKGROUND

A Position Paper was presented to the Audit Committee at its meeting of 2nd November 2022 discussing the recognition of revenue of the East Fremantle Oval Redevelopment Grant. This Position Paper is re-presented as attachment 1 to this report.

The following commentary was provided in the report to the Audit Committee:

Revenue Recognition – East Fremantle Oval Redevelopment Project

OAG agree with the Town that the income from the \$25m East Fremantle Oval Grant should be accounted for under AASB 1058 capital grant requirements – that is, the income should be recognised as the obligation to construct the asset is satisfied.

However, there is a difference in position between Towns' Management and the OAG with respect to the application of the measure to recognise income (Statement of Comprehensive Income) and deferred income (Statement of Financial Position – capital grant liability).

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OAG's technical team have advised that the income to be recognised should be proportional to the total project cost:

i.e. Income to be recognised = (Costs incurred to date/total project cost) x grant amount

This compares to the Town's approach of recognising income based on actual costs incurred.

The difference in the calculation for the 21/22 FY is as follows:

- 1. OAG - \$928,770 actual expenditure/\$32,500,000 project budget x \$25,000,000 grant = \$714,438 income to be recognized*
- 2. Town - \$928,770 actual expenditure = \$928,770 income to be recognized.*

Whilst the variance of \$214,332 is not considered to be material for the 21/22 FY, the difference in approach to measurement will give rise to a material variance in 22/23 FY – see below:

- 1. OAG - \$13,000,000 budget expenditure/\$32,500,000 project budget x \$25,000,000 grant = \$10,000,000 income to be recognized*
- 2. Town - \$13,000,000 budget expenditure = \$13,000,000 income to be recognized*

The Town has provided the following information, subsequent to the Position Paper, to OAG to reaffirm its position:

- It was always intended that the Town would apply State Government Funding to the project first, prior to own source revenue contributions (this cash flow model was negotiated with the State and underpins the payment milestones; it also informed the Town's reserve funding strategy as well as the future draw down date for the loan)*
- There are no performance obligations in the Grant Agreement that state that payment milestones are conditional on the Town funding project expenditure on a proportional basis to trigger the next payment*
- The Town has provided OAG with an extract of AASB paragraphs 31-36 which states that an entity shall adopt a suitable approach and disclose the methods used to recognize the amount and timing of income arising from Transfers.*

Transfers to enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity

- 31 An entity shall disclose the opening and closing balances of financial assets arising from transfers to enable an entity to acquire or construct recognisable non-financial assets to be controlled by the entity and the associated liabilities arising from such transfers, if not otherwise separately presented or disclosed. An entity shall also disclose income recognised in the reporting period arising from the reduction of an associated liability.
- 32 An entity shall disclose information about its obligations under such transfers, including a description of when the entity typically satisfies its obligations (for example, as the asset is constructed, upon completion of construction or when the asset is acquired).
- 33 An entity shall disclose an explanation of when it expects to recognise as income any liability for unsatisfied obligations as at the end of the reporting period. An entity may disclose this information in either of the following ways:
- (a) on a quantitative basis using the time bands that would be most appropriate for the duration of the remaining obligations; or
 - (b) through qualitative information.
- 34 An entity shall disclose the judgements, and changes in the judgements, made in applying this Standard that significantly affect the determination of the amount and timing of income arising from transfers to enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity. In particular, an entity shall explain the judgements, and changes in the judgements, made in determining the timing of satisfaction of obligations (see paragraphs 35 and 36).
- 35 For obligations that an entity satisfies over time, an entity shall disclose both of the following:
- (a) the methods used to recognise income (for example, a description of the output methods or input methods used and how those methods are applied); and
 - (b) an explanation of why the methods used provide a faithful depiction of the entity's progress toward satisfying its obligations.
- 36 For obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when it has satisfied its obligations.

Should the Town be required to adopt the accounting treatment advised by OAG, this will result in a \$3m budget deficit in 22/23, as the adopted budget is predicated on \$13m matching income against \$13m project expenditure. This budget deficit will need to be addressed and will be largely corrected by bringing forward the transfer from the East Fremantle Oval Redevelopment Reserve (\$2.2m originally budgeted in 23/24), although this will still leave a budget gap. A future report will be presented to Council discussing this matter.

CONSULTATION

Office of the Auditor General
Moore Australia

STATUTORY ENVIRONMENT

Expenditure from the municipal fund not included in the annual budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the Local Government Act 1995.

POLICY IMPLICATIONS

There are no Council Policies relevant to this matter. A Position Paper has been prepared on the Revenue Recognition of Grant Income and presented to the Audit Committee. Subject to Council resolving a motion in relation to this item, the Position Paper will need to be updated for the 22/23 FY.

Whilst Officer's stand by the methodology outlined in the Position Paper, following consultation with the Managing Partner of Moore Australia, it would be prudent to adopt the accounting treatment put forward by the Office of the Auditor General for the following reasons:

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



- Obtaining independent professional advice to support the Town's position would be expensive and there are no guarantees that OAG will accept this advice (i.e., the Position Paper is very comprehensive – what new information could be provided?)
- Failure to adopt the accounting treatment advised by OAG will result in a qualified audit opinion for 22/23 as it will be determined that the Town has materially overstated revenue and understated capital grant liabilities (this was discussed in the 2021/22 Audit Exit Brief with the Town's adopted treatment leading to an "unadjusted error/misstatement" included in the Management Representation Letter.
- The Town has funding available in the East Fremantle Oval Redevelopment Reserve to meet its proportional own source contribution to this project and is able to bring forward funding from 23/24 to 22/23 subject to a Council resolution.

FINANCIAL IMPLICATIONS

Financial implications are detailed in the Officer's Recommendation. Given the accounting treatment with respect to measurement of grant revenue requested by OAG and the fixed funding date of 1 November 2023 for the Town's loan of \$4.8m, the two-year budget model can only be balanced by bringing forward the transfer from the East Fremantle Oval Redevelopment Reserve. A small budget deficit of (\$44,412) arises in the 22/23 Budget, which is offset by a contra surplus of \$44,411 in the 23/24 FY. The budget model is therefore fully balanced.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states:

Strategic Priority 1 – Social – A socially connected, inclusive and safe community

1.1 Facilitate appropriate local services for the health and wellbeing of the community

- 1.1.1 Facilitate or partner to ensure a range of quality services are provided at a local level
- 1.1.2 Strengthen the sense of place and belonging through inclusive community interaction and participation.

1.2 Inviting open spaces, meeting places and recreational facilities

- 1.2.1 Provision of adequate recreational, sporting and social facilities
- 1.2.2 Activate inviting open spaces that encourage social connection

1.3 Strong community connection within a safe and vibrant lifestyle

- 1.3.1 Partner and educate to build a strong sense of community safety
- 1.3.2 Facilitate opportunities for people to develop community connections through events and celebrations.
- 1.3.3 Facilitate community group capacity building.

The Town of East Fremantle Recreation and Community Facilities Strategy adopted in 2016 identified that 'the East Fremantle Oval Precinct is a major recreation and sporting precinct in East Fremantle that is currently perceived as poorly planned as a precinct, is under utilised in terms of community use and access and is an ineffective use of major open space.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to adopt the accounting treatment put forward by OAG with respect to measurement of grant revenue will result in a qualified audit opinion	Almost Certain (5)	Major (4)	Extreme (17-25)	REPUTATIONAL Substantiated, public embarrassment, high impact, high news profile, third party actions	Accept Officer Recommendation

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	16+
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable

COMMENT

All external funding for the East Fremantle Oval Redevelopment Project has now been confirmed:

- The Town was successful in its LotteryWest grant application of \$1,345,060 ex GST with funding to be allocated towards a nature playground, bbq area and multi-use community space – see attachment 2.
- The City of Cockburn has advised they no longer require the clean fill excavated from site. Funding of \$100k has therefore been removed from the budget model, although further opportunities for the sale of this material is being explored.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



The Total Project Budget is now \$33,595,060 (ex GST) comprised of the following confirmed funding:

- WA State Government Grant (DLGSC) - \$25,000,000
- Lotterywest Grant - \$1,345,060
- Town of East Fremantle – Loan - \$4,800,000
- Town of East Fremantle – Reserves - \$2,200,000
- AFL/WAFL - \$250,000

A cash flow model for the East Fremantle Oval Redevelopment Project has been prepared, based on confirmed funding and cash flow forecasts provided by the Town's Project Manager, informing budget estimates for the 2022/23 and 2023/24 financial years, which are recommended to Council for approval.

CONCLUSION

The Audit Committee is requested to note this paper for information.

10.6 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 060103

OFFICER RECOMMENDATION

Moved Cr White, seconded Cr McPhail

That the Audit Committee note the resolution below from the Ordinary Council Meeting of 21 February 2023:

That Council, with respect to the project budget for the East Fremantle Oval Redevelopment Project, resolve the following:

1. ***Approve the revised total budget of \$33,595,060 (ex GST) for the East Fremantle Oval Redevelopment Project comprised of the following confirmed funding:***
 - ***WA State Government Grant (DLGSC) - \$25,000,000***
 - ***Lotterywest Grant - \$1,345,060***
 - ***Town of East Fremantle – Loan - \$4,800,000***
 - ***Town of East Fremantle – Reserves - \$2,200,000***
 - ***AFL/WAFL - \$250,000***
2. ***Endorse the following application of the measure to recognize the \$25,000,000 State Government Grant (DLGSC) as revenue in the Statement of Comprehensive Income based on the apportionment of this grant funding against total project cost i.e.***
\$25,000,000/\$33,595,060 = approximately 75% to be recognized as revenue in the Statement of Comprehensive Income and 25% as deferred income (Capital Grant Liability)
3. ***Approve the 3-year expenditure budget of \$33,595,060 (ex GST) for the East Fremantle Oval Redevelopment Project, derived from actual expenditure in 2021/22, and cash flow forecasts for the 2-year period 2022/23 – 2023/24:***

<i>Financial Year</i>	<i>Actuals/Budget</i>	<i>DLGSC Grant to be recognized – 75% of expenditure excluding 21/22</i>
<i>2021/22</i>	<i>(\$928,771)</i>	<i>\$928,771</i>
<i>2022/23</i>	<i>(\$14,773,534)</i>	<i>\$11,080,151</i>
<i>2023/24</i>	<i>(\$17,892,755)</i>	<i>\$12,991,078</i>
<i>TOTAL</i>	<i>(\$33,595,060)</i>	<i>\$25,000,000</i>

4. Pursuant to section 6.8 of the Local Government Act 1995, authorise the schedule of budget variation below to amend the Town's 2022/23 Budget, resulting in a reduction in net current assets of (\$44,412):

General Ledger	Account Description	Current Budget	Amended Budget	Change in Net Current Assets	Comment
E11738	Capex - EF Oval Redevelopment	-	-	-	Expenditure increased to match DCWC/Cooper and Oxley Forecast
		13,000,000	14,773,534	1,773,534	
I11160	Non-Operating Grants - EF Oval (DLGSC)	13,000,000	11,080,151	-1,919,850	Revenue recognition 75% of budgeted expenditure
1689	Interest Earnings - Reserves	30,000	280,000	250,000	Favourable interest earnings due to the higher interest rate environment and larger investment portfolio
2421	Transfer to East Fremantle Oval Reserve	-1,650,272	-1,900,272	-250,000	Transfer additional interest earnings to the EF Oval Redevelopment Reserve
2428	Transfer from East Fremantle Oval Reserve	0	2,976,442	2,976,442	Bring forward Reserve Transfer from 23/24 FY to meet the Town's proportional funding requirement
New	LotteryWest Grant (1 st Instalment)	0	672,530	672,530	50% Lotterywest Grant to be recognised in 22/23 FY
		-1,620,272	-1,664,684	-44,412	

5. Adopt the following budget allocations for 2023/24 based on the East Fremantle Oval Redevelopment Project cash flow model and adopted revenue recognition measure.

General Ledger	Account Description	23/24 Budget	Comment
E11738	Capex - EF Oval Redevelopment	-17,892,755	DCWC/Cooper and Oxley Forecast
I11160	Non-Operating Grants - EF Oval	12,991,078	Revenue recognition – remaining balance of grant
2421	Transfer to East Fremantle Oval Reserve	-776,442	Payback to EF Oval Reserve – net funding from Reserve is \$2.2m (\$2,976,442 - \$776,442)
New	LotteryWest Grant (2 nd Instalment)	672,530	50% Lotterywest Grant to be recognised in 23/24 FY
New	Loan Borrowings	4,800,000	Loan Funding Date 1 November 2023
New	AFL Funding	250,000	Funding anticipated in 23/24 FY
	Change in Net Current Assets	\$44,411	This surplus offset the small deficit of (\$44,412) from 22/23

(CARRIED UNANIMOUSLY)

REPORT ATTACHMENTS

Attachments start on the next page

Attachment 1

OUR REF:
ENQUIRIES:



Memorandum

To: OAG - Auditor 2021-22
From: Consultant / Executive Manager Corporate Services
Subject: Revenue Recognition – East Fremantle Oval Redevelopment Project – Grant
Income
Date: 5 October 2022

PURPOSE

The purpose of this position paper is to outline the revenue recognition principles applied to grant income associated with the East Fremantle Oval Redevelopment Project ("the Project").

Contained as an appendix to this paper is the procedure for reconciling the project funding and recognizing the income at the end of each month.

BACKGROUND

In December 2021 the Town entered into a financial assistance agreement ("Agreement") with the Department of Local Government, Sport and Cultural Industries (DLGSC), to contribute funding toward the redevelopment of the East Fremantle Oval. The original Agreement was for DLGSC to contribute \$20,000,000 (\$20m) towards the cost of the project.

Subsequent to a review of the Project costings, a variation to the Agreement was entered into in July 2022 increasing the funding provided by DLGSC to \$25,000,000 (\$25m).

Provided below is an extract of the variation detailing the payment milestones.



Attachment 1

DEED OF VARIATION**PARTIES**

STATE OF WESTERN AUSTRALIA (State) acting through the Department of Local Government, Sport and Cultural Industries (ABN 14 445 022 107) of 246 Vincent Street, Leederville, WA 6007 (**DLGSC**)

AND

Town of East Fremantle (ABN 80 052 365 032) of 135 Canning Highway, East Fremantle, WA 6158 (**Recipient**)

BACKGROUND

- A. The State and the Recipient entered into a Financial Assistance Agreement on 2 December 2021 (**Agreement**) for the State to provide \$20 million state funding to support the East Fremantle Oval redevelopment (**Project**).
- B. Due to the current market conditions, the Project's estimated construction costs are expected to rise from \$26.5 million to \$32.5 million. As such, the Recipient requested from the State an additional \$5 million state funding to cover additional expected construction costs.
- C. In response, the Sport and Recreation Minister has approved and endorsed an additional State contribution of \$5 million funding towards the Project, to enable it to proceed in line with the intent of the election commitment and community expectations.
- D. The Parties have agreed to amend the Agreement terms to reflect the additional funding amount and certain other variations as set out in this Deed of Variation (No. 1) (**Deed**).

- (b) In Schedule 4, Item 3.1 (**Manner of Payment**) under paragraph 'c.', delete the table in its entirety and replace with the following table:

A Serial	B Milestone	C Instalment Amount
1	Execution of this agreement	\$2,500,000
2	Awarding of a construction contract	\$8,000,000
3	Evidence of commencement of physical works	\$5,000,000
4	Evidence of 50% completion	\$9,000,000
5	Evidence of practical completion	\$500,000

- (c) In Schedule 4, Item 4.4 (**Project budget**), delete the table in its entirety and replace with the following table:

Project items	Funds under this Agreement (\$)	Other Funding (\$)	Name of Sources of Other Funding	Total Funds (\$)
As detailed in 4.1 Project description	\$25,000,000			\$25,000,000
		\$7,000,000	Town of East Fremantle	\$7,000,000
		\$300,000	TBC	\$300,000
		\$200,000	AFL Facility Fund	\$200,000
TOTALS	\$ 25,000,000	\$7,500,000		\$ 32,500,000



Attachment 1

The total Project funding is summarised in the table below:

<i>Project Funding (ex GST) - Cash Received</i>	\$
DLGSC - Financial Assistance Grant	25,000,000
Town of East Fremantle - Loan Borrowings	4,800,000
Town of East Fremantle - Sale proceeds George St Property	1,000,000
Town of East Fremantle - Reserve Funds	1,450,000
AFL Facilities Fund (WAFF)	250,000
Total	32,500,000

The total expenditure budget for the Project is \$32,500,000 and is detailed in the *Town of East Fremantle East Fremantle Oval Redevelopment – Design Development Gateway Report* dated 27 June 2022.



10 ESTIMATED COSTS

10.1 Cost Plan

The endorsed project budget is \$32.5m and this is considered sufficient to deliver a quality outcome in line with the expectations of ToEF and their stakeholders. The Cost Plan has been updated to reflect the current design which has been endorsed by stakeholders and has been developed in line with Gateway comments. The current Cost Plan indicates a cost of \$32.97m and this is provided in Appendix 3.

10.2 Cost Plan Outlook

This Cost Plan has been updated though has a similar outcome to the Cost Plan produced prior to Gateway 2. Whilst the Cost Plan has continued to highlight a potential budget exceedance of \$470k, there has been a drive to maintain all ToEF and stakeholder requirements some of which have resulted in cost increases from the Gateway 1 Cost Plan.

At this stage, having a Cost Plan higher than the budget is not considered an issue as there are opportunities to recover the 1.5% exceedance. Initiatives include:

- Further Value Management opportunities as design continues
- Opportunities through the MTT process in design, buildability, and materials
- PV procurement options
- Operator contributions

At this stage, the exceedance is an outcome of the stage of design and the budget of \$32.5m can be achieved through the initiatives noted above.

10.3 Contingencies

Within the Cost Plan, 5% Construction Contingencies have been maintained though, due to the date of the design, the Design Contingency has been reduced to 3%, maintaining a total contingency allowance of \$2.05m. Design Contingencies will be decreased/removed/allocated once the MTT has progressed through the TPA pricing stage.

10.4 Endorsement Required

Endorsement is sought for the following:

- Progress with the Design Documentation based on Cost Plan actions to reduce to \$32.5m or less

Updated Budget/Cost Breakdown

Item	Budget ¹	Gateway 2 ¹	DD Cost Plan ²	Variance to Budget
Construction	\$ 34,987,000	\$ 24,760,464	\$ 25,205,110	\$ (218,110)
Headworks	\$ 0	\$ 293,000	\$ 296,900	\$ (296,900)
Design Contingency	\$ 2,498,700	\$ 1,237,623	\$ 756,153	\$ 1,742,547
Construction Contingency	\$ 1,374,300	\$ 1,299,399	\$ 1,296,083	\$ 76,237
Professional fees	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 0
FF&E	\$ 600,000	\$ 1,000,000	\$ 1,000,000	\$ (500,000)
Public Art	\$ 240,000	\$ 240,000	\$ 240,000	\$ 0
Escalation	\$ 0	\$ 1,260,832	\$ 1,273,217	\$ (1,273,217)
TOTAL	\$ 32,696,000	\$ 32,971,218	\$ 32,968,043	\$ (468,043)

¹ Estimated breakdown based on \$32.5m

² DCWC Cost Plan dated 10 May 2022 (Gateway 2) - Superseded

³ DCWC Cost Plan dated 27 June 2022 (Appendix 3)

Unless renegotiated with current funding bodies, or new funding is acquired, any expenditure over the Project budget will be the responsibility of the Town of East Fremantle to fund.

Two new accounting standards relevant to revenue recognition for local governments came into effect on 1 July 2019 being:

- AASB 15 *Contracts with Customers*; and
- AASB 1058 *Income of Not-for-Profit Entities*.



Attachment 1

ASSESSMENTAASB 15 Contracts with Customers

AASB 15 Revenue from Contracts with Customers establishes the accounting principles a local government shall apply in relation to the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.

The core principle is that an entity will recognise revenue at an amount that reflects the consideration entitled in exchange for transferring goods or services to a customer.

AASB 15 provides a comprehensive framework for revenue recognition using the following five-step model:



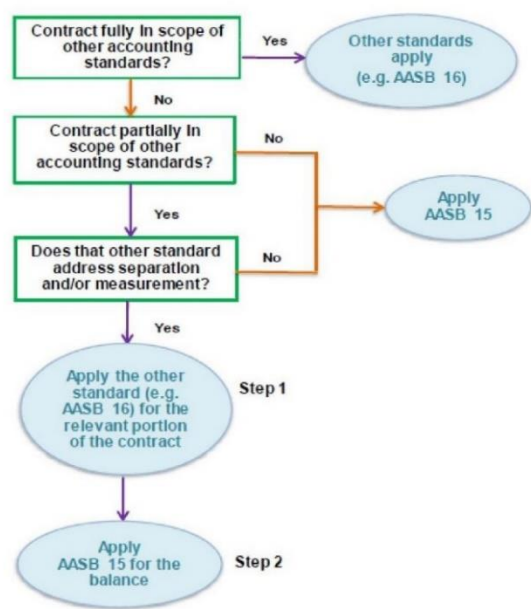
The standard requires a local government to recognise revenue aligned to the transfer of promised goods or services to customers for an amount that reflects the consideration the local government is entitled for those goods or services.

Each contract with a customer needs to be assessed to identify the performance obligations it creates. If there is a mismatch between the timing of performance obligations under a contract and receiving an asset in exchange, for example, cash, or undertaking works and services in advance, then a contract liability or contract asset is created until the performance obligation(s) under the contract are satisfied. Once the performance obligation(s) are satisfied, the associated level of revenue is recognised.

A contract with a customer may partially be in the scope of AASB 15 and partially within the scope of other Standards. In such instances, a local government is required to apply the other standard first, if those standards specify how to separate and/or initially measure one or more parts of the contract. The entity will then apply AASB 15 to the remaining components of the contract.



Decision tree for the application of AASB 15



Attachment 1

AASB 1058 Income of Not-for-Profit Entities

AASB 1058 *Income of Not for Profit Entities* applies to local governments and significantly changed income/revenue recognition from its application date.

The purpose of AASB 1058 is to more closely recognise Not for Profit income transactions that are not contracts with customers in accordance with their economic reality. Therefore, AASB 1058 needs to be recognised in conjunction with AASB 15 Revenue from Contracts with Customers.

Local governments often receive a grant to either buy or construct a non-financial asset, such as a building, for their own future use.

A recognisable non-financial asset that is to be controlled by the entity in accordance with AASB 1058.15 is one that:

- a. requires the entity to use that financial asset to acquire or construct a recognisable non-financial asset to identified specifications;
- b. does not require the entity to transfer the non-financial asset to the transferor or other parties; and
- c. occurs under an enforceable agreement.

Financial assets transferred to a local government to construct or acquire a recognisable non-financial asset to be controlled by a local government are recognised initially, in accordance with AASB 9 Financial Instruments, on receipt of the financial asset. Subsequently the non-financial asset is recognised in accordance with AASB 116 on construction or acquisition.

When recognising the asset AASB 1058.9 requires increases in liabilities, decreases in assets and revenue to be recognised in accordance with the relevant accounting standard. The difference between the 'related amount' and the value of the non-financial asset recognised is required to be recognised as a liability by AASB 1058.16 until such time as the local government has satisfied its obligations under the initial transfer of the financial asset. When or as these obligations are satisfied the difference is recognised as income in profit or loss.

Transfers to enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity

- 15 A transfer of a financial asset to enable an entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity is one that:
 - (a) requires the entity to use that financial asset to acquire or construct a recognisable non-financial asset to identified specifications;
 - (b) does not require the entity to transfer the non-financial asset to the transferor or other parties; and
 - (c) occurs under an enforceable agreement.
- 16 An entity shall recognise a liability for the excess of the initial carrying amount of a financial asset received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity over any related amounts recognised in accordance with paragraph 9. The entity shall recognise income in profit or loss when (or as) the entity satisfies its obligations under the transfer.
- 17 In such circumstances, the transferor has in substance transferred a recognisable non-financial asset to the entity. The entity recognises the financial asset received in accordance with AASB 9 and subsequently recognises the acquired or constructed non-financial asset in accordance with the applicable Australian Accounting Standard (eg AASB 116 for property, plant and equipment). This Standard requires the entity to initially recognise a liability representing the entity's obligation to acquire or construct the non-financial asset and, if applicable, other performance obligations under AASB 15, which involve the transfer of goods or services to other parties. The liability in relation to acquiring or constructing the non-financial asset is initially measured at the carrying amount of the financial asset received from the transferor that is not attributable to related amounts for performance obligations under AASB 15, contributions by owners, etc. The liability is recognised until such time when (or as) the entity satisfies its obligations under the transfer.



Attachment 1

Considering which Revenue Standard to Apply

To determine if AASB 15 or AASB 1058 applies requires a two-step process.

Step 1

Local government entities should first determine whether a transaction is a contract with a customer under AASB 15.

To be in scope of AASB 15, there should be:

1. an 'enforceable contract' – i.e. the contract between two or more parties must create enforceable rights and obligations
2. 'sufficiently specific performance obligations' – i.e. the NFP entity's promise to transfer a good or service must be sufficiently specific
3. 'underlying goods or services are not retained by the entity' – i.e. the goods or services will be transferred to the customer or to other parties on behalf of the customer (AASB 1058.IE5) and not retained by the entity for its own use.

If all criteria are met, income is recognised under AASB 15 when (or as) the performance obligations under the contract are satisfied. If any of these criteria are not met, then Step 2 applies.

Step 2

Determine if a volunteer service has been received or there is a significant 'donation' component in the contract. A donation component and thereby a donation transaction exists if:

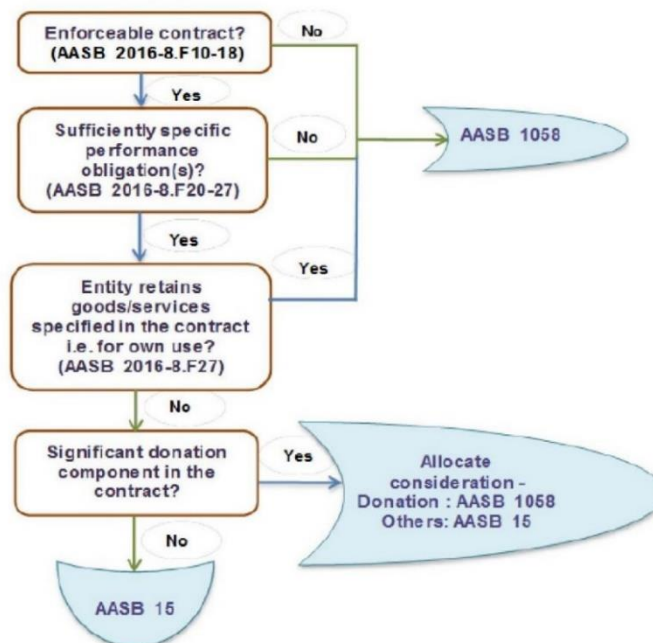
- the consideration to acquire an asset is significantly less than its fair value; and
- the intent is primarily to enable the NFP entity to further its objectives

AASB 1058 applies if NFP entities enter into 'donation' transactions as above or receive volunteer services.

In circumstances where a contract with a customer contains both a donation and non-donation component, the transaction should be allocated between AASB15 and AASB 1058 to ensure appropriate recognition.



Decision tree for which standard to apply



Specific transactions that fall under the scope of AASB 1058 include Transfers received to acquire or construct non-financial assets.

Application to Town of East Fremantle – East Fremantle Oval Redevelopment – DLGSC Financial Assistance Agreement

Below is the application of the above decision tree for which standard to apply for this Project and the Agreement:

1. Is there an enforceable contract?

Yes, the Financial Assistance Agreement was signed by both parties in December 2021, and a subsequent variation to the agreement signed in July 2022.

Yes: Go to Q2 No: AASB 1058

2. Are there sufficiently specific performance obligations?

Yes, the Agreement specifically outlines that the funds are to be utilised for the funding of the redevelopment of the East Fremantle Oval Precinct consistent with the *East Fremantle Oval Precinct Redevelopment Business Plan* and the *East Fremantle Oval Precinct Concept Masterplan*.



Attachment 1

3. OBLIGATIONS OF RECIPIENT

3.1 Use of Funding

The Recipient must use the Funding only for the carrying out of the Project in accordance with this Agreement and the Approved Budget and expend such funds by the Completion Date. All such expenditure must be effected in a commercially prudent, sensible and reasonable manner. Furthermore, the Recipient must meet all Milestones in accordance with Schedule 4.

3.2 No Changes

The Recipient must not make any changes to the Project or the Approved Budget without the prior written consent of DLGSC, which consent may be withheld at DLGSC discretion.

3.3 No Endorsement

The Recipient agrees that nothing in this Agreement constitutes an endorsement by DLGSC of any goods or services provided by the Recipient.

3.4 Acknowledgement of DLGSC

(a) Any activity including presentations, publications, signage, articles,

SCHEDULE 4 – PROJECT DETAILS

1. Project

The purpose of the Funding is:

To redevelop the East Fremantle Oval Precinct consistent with the East Fremantle Oval Precinct Redevelopment Business Plan and the East Fremantle Oval Precinct Concept Masterplan.

Yes: Go to Q3

No: AASB 1058

3. Does the Town of East Fremantle retain the goods/services specified in the contract?

Yes, the land on which the EF Oval precinct sits in a Class A reserve vested to the Town of East Fremantle under management orders and forms part of the land assets of the Town.

The building/s are also assets constructed by the Town of East Fremantle and are and will remain assets of the Town.

Yes: AASB 1058 applies No: Go to Q4

The financial assistance (grant) is a transfer received to acquire or construct non-financial assets

4. Is there a significant donation component within the contract?

Not Applicable as criteria for AASB 1058 met at Q3.

Application of AASB 1058

AASB 1058 requires Financial assets transferred to a local government to construct or acquire a recognisable non-financial asset to be controlled by a local government are recognised initially, in accordance with AASB 9 Financial Instruments, on receipt of the financial asset.

Subsequently the non-financial asset is recognised in accordance with AASB 116 on construction or acquisition.



Attachment 1

When recognising the asset AASB 1058.9 requires increases in liabilities, decreases in assets and revenue to be recognised in accordance with the relevant accounting standard. The difference between the 'related amount' and the value of the non-financial asset recognised is required to be recognised as a liability by AASB 1058.16 until such time as the local government has satisfied its obligations under the initial transfer of the financial asset. When or as these obligations are satisfied the difference is recognised as income in profit or loss.

Hence the following entries would be completed in order to apply the criteria of AASB 1058 in relation this Project:

1. When receiving funding from DLGSC (Initial or subsequent progress payments)

Dr Cash
 Cr Liability (Other) - transfers received to acquire or construct non-financial assets

2. Upon performance obligations being met; project expenditure and associated revenue recognition

Dr Capital Expenditure – EF Oval Redevelopment Project (WIP)
 Cr Cash

Dr Liability (Other) - transfers received to acquire or construct non-financial assets
 Cr Capital grants, subsidies and contributions

CONCLUSION

Working through the application of AASB 15 and AASB 1058, and the specifics of the Agreement for the Project, management are satisfied that recognition of the funding provided is to be accounted for in accordance with AASB 1058 Income of Not-for-Profit Entities, as it is a transfer received to acquire or construct a non-financial asset.

The performance obligations of the agreement are met over time as the project is constructed and relevant entries will be made in accordance with an accrual basis of accounting as goods/materials are received (controlled) and services rendered by the Town each period ending.

Management have determined that the financial assistance grant funds (with the exception of milestone 5 - Practical Completion \$500k) will be expended prior to any other funds being needed (ie. Loan borrowings etc), and the first \$24.5m of Project expenditure relates to meeting the performance obligations of the Agreement.

A Serial	B Milestone	C Instalment Amount
1	Execution of this agreement	\$2,500,000
2	Awarding of a construction contract	\$8,000,000
3	Evidence of commencement of physical works	\$5,000,000
4	Evidence of 50% completion	\$9,000,000
5	Evidence of practical completion	\$500,000

A procedure for the recognition of funds received, reconciliation of the Project expenditure (meeting of performance obligations) and recognition of the revenue at each period end and the subsequent



Attachment 1

reconciliation of any liability or asset is provided as an attachment to this paper.

Prepared By:

Kelli Small

ToEF Consultant

Peter
Kocian

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by Peter Kocian
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Reviewed By:

Peter Kocian

Exec Manager Corporate Services

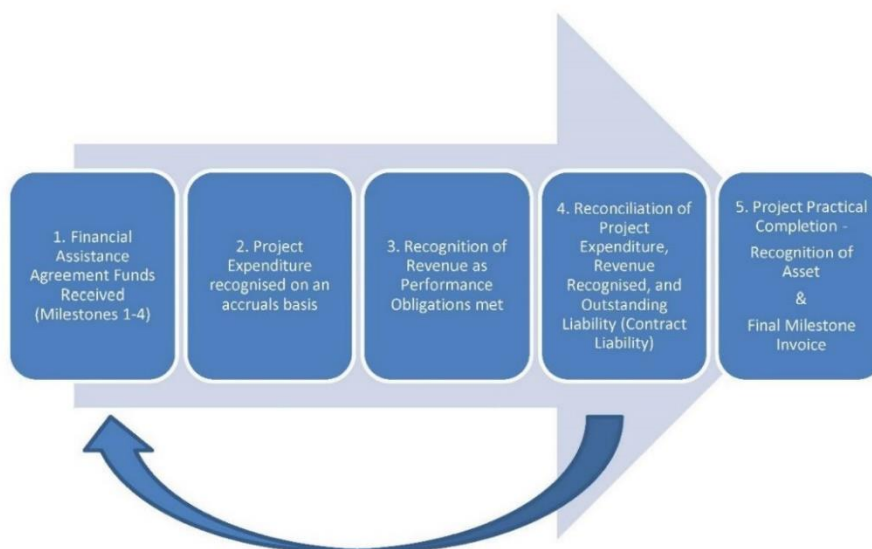


Attachment 1

PROCEDURE – FINANCIAL ASSISTANCE AGREEMENT (EF OVAL) AND RECOGNITION OF REVENUE AND EXPENDITURE

The following procedure outlines the recognition entries required for the capital grant funding received from DLGSC for the East Fremantle Oval Project. For information on the application of accounting standards, please refer to Position Paper 21-22 – Revenue Recognition – East Fremantle Oval Redevelopment Project.

The following diagram provides a pictorial of the steps required:



Step 1. Financial Assistance Agreement Funds Received (Milestones 1-4)

This step will recognise the funds as a liability on the balance sheet in accordance with AASB 1058. Invoices are to be raised in accordance with the Milestones contained within the Agreement.

A Serial	B Milestone	C Instalment Amount
1	Execution of this agreement	\$2,500,000
2	Awarding of a construction contract	\$8,000,000
3	Evidence of commencement of physical works	\$5,000,000
4	Evidence of 50% completion	\$9,000,000
5	Evidence of practical completion	\$500,000



Attachment 1

Step 1.1: Invoice to be raised (Project Manager)

Debtor Invoice Request to be provided to finance for processing in Synergy

Debtor: 300721 Department of Local Government Sport and Cultural Industries

Charge Code: 0096

Qty: 1

Price: Instalment amount plus GST (ie. Instalment 2 = \$8,800,000)

GST Indicator: C

Account: 10020890 - Current Liabilities - Contract Liabilities - East Fremantle Oval

Redevelopment Grant (DLGSC)

Description: Milestone # - Milestone Description (ie. Milestone 2 – Awarding of Construction Contract)

Step 1.2: Process invoice request (Finance Dept.)

Process invoice request in line with Debtor invoicing process within Synergysoft finance system.

Provide PDF invoice to Project Manager.

Step 1.3: Submit invoice to DLGSC (Project Manager)

Project Manager to provide invoice to DLGSC for payment.



2. Project Expenditure recognised on an accruals basis

This step recognises the works/services completed for the period, accounting for it in the project expenditure.

At the end of each reporting period (month), expenditure for the Project is to be recognised on an accruals basis.

Step 2.1: Receive information of project costs completed for period from Project Manager

Where the Project Builder is able to provide a report showing work/services completed for the month within 7 days of month end, utilise these figures for the journal, otherwise the builders cashflow forecast will be relied upon to make the accrual entry.

BUDGET REPORT Cashflow													
Town of East Fremantle East Fremantle Oval Redevelopment													
Report: Monthly Report - July 2022 Date: 29 July 2022													
Budget Element	Contract	Est 01	Est 02	Est 03	Est 04	Est 05	Est 06	Est 07	Est 08	Est 09	Est 10	Est 11	Est 12
Professional Fees													
Architect	Planned	-	-	-	-	37,010	64,369	34,297	63,540	147,389	85,441	68,384	68,384
	Actual	-	-	-	-	37,010	64,369	34,297	63,540	147,389	85,441	68,384	68,384
Project Manager	Planned	11,232	11,232	11,232	11,232	11,072	11,072	9,949	9,949	9,949	12,289	12,289	12,289
	Actual	11,232	11,232	11,232	11,232	11,072	11,072	9,949	9,949	9,949	12,289	12,289	12,289
Client Representative	Planned	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892
	Actual	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892	7,892
Quantity Engineer	Planned	-	-	-	-	9,388	-	20,789	10,388	8,888	-	28,888	28,888
	Actual	-	-	-	-	9,388	-	20,789	10,388	8,888	-	28,888	28,888
Mechanical Engineer	Planned	-	-	-	-	18,369	18,369	1,819	8,869	8,742	8,742	1,861	1,861
	Actual	-	-	-	-	18,369	18,369	1,819	8,869	8,742	8,742	1,861	1,861
Electrical Engineer	Planned	-	-	-	-	28,824	28,824	4,229	18,244	18,244	18,244	1,729	1,729
	Actual	-	-	-	-	28,824	28,824	4,229	18,244	18,244	18,244	1,729	1,729
Structural Engineer	Planned	-	-	-	-	12,819	12,819	3,829	7,389	7,389	7,389	1,819	1,819
	Actual	-	-	-	-	12,819	12,819	3,829	7,389	7,389	7,389	1,819	1,819
Cost Engineer	Planned	-	-	-	-	4,888	2,888	4,876	4,888	4,888	8,888	12,124	20,433
	Actual	-	-	-	-	4,888	2,888	4,876	4,888	4,888	8,888	12,124	20,433
Structural Engineer	Planned	-	-	-	-	2,888	2,888	18,888	18,888	18,888	21,289	21,289	1,967
	Actual	-	-	-	-	2,888	2,888	18,888	18,888	18,888	21,289	21,289	1,967
Quantity Engineer	Planned	-	-	-	-	27,712	27,712	9,369	9,369	2,234	2,234	2,234	1,967
	Actual	-	-	-	-	27,712	27,712	9,369	9,369	2,234	2,234	2,234	1,967
Art Coordinator	Planned	-	-	-	-	-	-	-	-	-	-	2,488	2,488
	Actual	-	-	-	-	-	-	-	-	-	-	2,488	2,488
FF&E Advisor	Planned	-	-	-	-	-	-	-	-	-	7,834	7,834	-
	Actual	-	-	-	-	-	-	-	-	-	7,834	7,834	-
Modelling	Planned	-	-	-	-	-	-	9,888	9,888	2,389	2,389	2,389	-
	Actual	-	-	-	-	-	-	9,888	9,888	2,389	2,389	2,389	-
Legal	Planned	-	-	-	-	-	-	-	-	-	18,888	18,888	-
	Actual	-	-	-	-	-	-	-	-	-	18,888	18,888	-
Sketch Engineer	Planned	-	-	-	-	-	-	-	-	-	8,288	-	-
	Actual	-	-	-	-	-	-	-	-	-	8,288	-	-
Total Professional Fees	Planned	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
	Actual	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
FF&E	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Total FF&E	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Construction	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Forward Works	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Construction	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Total Construction	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Headworks and Stationary	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Total Headworks and Stationary	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Art	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Total Art	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Design Contingency	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Fee Contingency	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contingency	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingencies	Planned	-	-	-	-	-	-	-	-	-	-	-	-
	Actual	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (see 081)	Planned	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
	Actual	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
TOTAL (see 082)	Planned	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
	Actual	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
TOTAL CUMULATIVE (see 083)	Planned	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
	Actual	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
TOTAL CUMULATIVE (see 084)	Planned	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888
	Actual	18,824	18,824	18,824	18,824	188,744	188,744	188,744	188,744	219,888	242,837	242,837	188,888

Step 2.2: Prepare Journal workings/General Journal Template

Complete the excel journal template and attached workings for review by Finance Manager or Exec Manager Corporate Services.

Journal entry is to be:

Dr Project expense Code (as this is a Job, a Cost Centre and Element Type is required:

Job – E11738



Attachment 1

3. Recognition of Revenue as Performance Obligations met

This step will recognise the grant funds as revenue in the profit and loss as performance obligations are met.

As part of month end procedures, a reconciliation of all contract liability accounts is completed, reviewing the expenditure to date and posting any required revenue recognition journal.

Code	Description	Int'l/Ext Analysis	Original Budget	Current Budget	YTD Budget	Opening Balance	YTD Actual	Total Actual
400110	Cash and Cash Equivalents - Restricted - Unspent Grants Investments	50	\$0.00	\$0.00	\$0.00	\$1,879,446.21	\$0.00	\$1,879,446.21
500203	Current Assets - Cash and Cash Equivalents - Restricted - Unspent Grants	50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL CASH		\$0.00	\$0.00	\$0.00	\$1,879,446.21	\$0.00	\$1,879,446.21
500803	Current Liabilities - Bowerbank Funding Grant (Johns Tonkins Foreshore Stabilisation)	50	\$0.00	\$0.00	\$0.00	-\$17,000.00	\$0.00	-\$17,000.00
500802	Current Liabilities - Better Bins Kerbside Collection Program (Operating Grant)	50	\$0.00	\$0.00	\$0.00	-\$17,000.00	\$0.00	-\$17,000.00
500809	Current Liabilities - Contract Liabilities - Urban Canopy Grant Program	50	\$0.00	\$0.00	\$0.00	-\$53,822.03	\$0.00	-\$53,822.03
500808	Current Liabilities - Contract Liabilities - URCIP	50	\$0.00	\$0.00	\$0.00	-\$19,509.03	-\$126,272.00	-\$145,781.03
500803	Current Liabilities - Contract Liabilities - East Fremantle Oval Redevelopment Grant (DLGSC)	50	\$0.00	\$0.00	\$0.00	-\$1,171,229.24	-\$0.00	-\$1,171,229.24
500809	Current Liabilities - Contract Liabilities - Nature Playground Grant (DLGSC)	50	\$0.00	\$0.00	\$0.00	-\$53,800.00	\$0.00	-\$53,800.00
500809	Current Liabilities - Contract Liabilities - CHIMAP	50	\$0.00	\$0.00	\$0.00	-\$19,430.75	\$0.00	-\$19,430.75
	TOTAL CONTRACT LIABILITIES		\$0.00	\$0.00	\$0.00	\$1,879,446.21	\$0.00	\$1,879,446.21
132643	Infrastructure - Footpaths - Renewal - Petrol Dr (Vitality - Precision Point Rd)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Amount to be transferred from Contract Liability to Income Account						\$0.00	\$0.00
13100	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - 19 Oval Redevelopment	540	Grants & Subsidies - Capital				\$0.00	\$0.00
131738	Buildings - East Fremantle Oval Precinct Redevelopment						\$798,400.00	\$798,400.00
	Amount to be transferred from Contract Liability to Income Account						\$798,400.00	\$798,400.00

The journal to recognise grant revenue from the contract liability account is:

Dr Contract Liability (2089)

Cr Non-Operating Grants, subsidies and Contributions (111160.141)

As this is not an in-depth reconciliation for each project, Step 4 is recommended each month to confirm what has been journalled here is also correct.

4. Reconciliation of Project Expenditure, Revenue Recognised, and Outstanding Liability (Contract Liability)

The Project Statement of Income and Expenditure is required to be audited and submitted to DLGSC with the Annual Report at the end of each financial year. Keeping this up to date regularly will assist with ensuring Steps 1, 2 & 3 have been completed correctly and reconciles appropriately as well as assisting in a quick turnaround at year end.


Step 4.1: Prepare Reconciliations and complete Project Income and Expenditure Statement

The Project Reconciliation and Income and Expenditure statement can be found here:

[Y:\Corporate and Community\Grants and Subsidies\DLGSC - East Fremantle Oval Redevelopment\2022-23\DLGSC East Fremantle Oval Redevelopment Reconciliation at 30 June 2023.xlsx](#)

To reconcile at the end of each month, bring in the transactions for income (111160), expenditure (E11738), Debtor (300721), Contract Liability Account (2089) into the appropriate tabs.



 TOWN of EAST FREMANTLE					
STATEMENT OF INCOME AND EXPENDITURE					
EAST FREMANTLE OVAL PRECINCT REDEVELOPMENT					
BETWEEN					
STATE OF WESTERN AUSTRALIA - DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES					
AND					
TOWN OF EAST FREMANTLE					
FOR YEAR ENDED 30 JUNE 2022 (as at Month End 30/09/2022)					
	Total Budget	Actual		TOTAL	Notes
		21/22	22/23		
Income					
Grant Income (ex GST) - Cash Received					
DLGSC - Financial Assistance Grant	25,000,000	2,500,000		2,500,000	
Town of East Fremantle - Loan Borrowings	4,800,000	-		-	
Town of East Fremantle - Sale proceeds George St Property	1,000,000				
Town of East Fremantle - Reserve Funds	1,450,000	-		-	
AFL Facilities Fund (WAFF)	250,000	-		-	
Other	-	-		-	
Total Income	32,500,000	2,500,000	-	2,500,000	
Expenditure					
Construction	24,987,000	-		-	

17 Accessibility: Investigate



Attachment 1

Review transactions and ensure that each ledger reconciles and is pulling through to the project income and expenditure statement (Inc-Exp Statement) correctly.

Ensure that Unspent Grant Balance equals the amount in contract liabilities GL account 2089

STATEMENT OF INCOME AND EXPENDITURE				
EAST FREMANTLE OVAL PRECINCT REDEVELOPMENT BETWEEN				
STATE OF WESTERN AUSTRALIA - DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES AND TOWN OF EAST FREMANTLE				
FOR YEAR ENDED 30 JUNE 2022 (as at Month End 30/09/2022)				
	Total Budget	Actual		TOTAL
		21/22	22/23	
Income				
<i>Grant Income (ex GST) - Cash Received</i>				
DLGSC - Financial Assistance Grant	25,000,000	2,500,000		2,500,000
Town of East Fremantle - Loan Borrowings	4,800,000	-		-
Town of East Fremantle - Sale proceeds George St Property	1,000,000	-		-
Town of East Fremantle - Reserve Funds	1,450,000	-		-
AFL Facilities Fund (WAFF)	250,000	-		-
Other	-	-		-
Total Income	32,500,000	2,500,000	-	2,500,000
Expenditure				
Construction	- 24,987,000	-		-
Headworks	-	-		-
Design Contingency	- 2,498,700	-		-
Construction Contingency	- 1,374,300	-		-
Professional Fees	- 2,900,000	- 928,771		928,771
FF&E	- 500,000	-		-
Public Art	- 240,000	-		-
Escalation	-	-		-
Total Expenditure	- 32,500,000	- 928,771	-	928,771
Net Income / Expenditure	-	1,571,229	-	1,571,229
Unspent Grant Balance to Contract Liabilities				1,571,229.24

Step 4.2: Process any adjusting journals required by step 4.1

If there are any adjustments that need to be made, process the adjusting journals required to ensure the income, expenditure and outstanding contract liability reconcile to the project reconciliation.

Update the Project Reconciliation and Income and Expenditure statement workbook after these have been processed to show all of the transactions and correct balances.



Attachment 1

5. Project Practical Completion - Recognition of Asset & Final Milestone Invoice

This step is completed upon practical completion of the project. The final milestone invoice is due upon practical completion (\$500,000 PLUS gst). It will invoice and recognise the final performance obligation being met and recognise the associated grant revenue in the P&L as include recognising the asset in the Fixed Asset Register.

Step 5.1: Invoice to be raised (Project Manager)

Debtor Invoice Request to be provided to finance for processing in Synergy

Debtor: 300721 Department of Local Government Sport and Cultural Industries

Charge Code: 0096

Qty: 1

Price: Instalment amount plus GST (ie. Instalment 5 = \$550,000)

GST Indicator: C

Account: 11111600.141 - Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment (Note as the performance obligation has been met, invoice directly to income account NOT the contract liability account)

Description: Milestone # - Milestone Description (ie. Milestone 5 – Practical Completion of Project)

Step 5.2: Process invoice request (Finance Dept.)

Process invoice request in line with Debtor invoicing process within Synergyssoft finance system.

Provide PDF invoice to Project Manager.

Step 5.3: Submit invoice to DLGSC (Project Manager)

Project Manager to provide invoice to DLGSC for payment.

Step 5.4: Add completed capital works to Fixed Asset Register

Refer to the Towns Fixed Asset Additions procedure to process the addition of the EF Oval Project to the Fixed Asset Register.





Please quote
Our ref: BP 11002177/Approval

22 December 2022

Mr Gary Tuffin
Chief Executive Officer
Town of East Fremantle
PO Box 1097
FREMANTLE WA 6959

Dear Mr Tuffin

YOUR APPROVED LOTTERYWEST GRANT, APPLICATION: 420175282

Congratulations.

Your application for a grant has been recommended by the Lotterywest Board and approved by the Premier of Western Australia, the Hon. Mark McGowan MLA. The enclosed information provides important details regarding the management, payment and acquittal of your grant.

When the time comes to make a claim or acquit your grant please use our [Grant Management Tool](#). This tool can also be used if you need to request an extension of time or are seeking a variation to your grant purpose. Note: A new Grants System will be launched in July 2023 replacing the GMT, and as such the GMT will not be accessible from June 2023 onwards. This will not alter your acquittal obligations and we will provide more information closer to the launch date.

Lotterywest is proud to be the only Australian lottery with our own direct grants program. And it is because of our players and retailers that we can make grants like this possible.

Sharing the news about your grant and saying thanks to our retailers and players is a great way to let people know that playing Lotterywest games helps build a better WA together.

Don't forget to tag us with @Lotterywest and #Lotterywest on Facebook, Twitter, Instagram and LinkedIn when you post information on social media about your Lotterywest supported project.

Lotterywest
Locked Bag 66, Subiaco
Western Australia, 6904
38 Station Street, Subiaco
Western Australia, 6008

T: 133 777
W: lotterywest.wa.gov.au
E: hello@lotterywest.wa.gov.au



Lotteries Commission trading as Lotterywest®
ABN: 78 531 150 466



Public announcement of your grant

A Member of Parliament has been advised of your grant. You may be contacted to discuss the plans for an announcement of your grant to acknowledge the State Government's support.

If you would like to discuss any of the details in this letter, please contact our Customer Services team on 133 777.

Yours sincerely

A handwritten signature in blue ink, appearing to read "R. Addis", written over a horizontal line.

Ralph Addis
Chief Executive Officer



Grant Approval Schedule

Organisation name: Town of East Fremantle
 Organisation number: 11002177
 Application number: 420175282
 Grants Development Officer: Caitlin Morgan

Details of your Approved Grant

Total amount granted: \$1,345,060.00

Date granted: 20 December 2022

Purpose: Up to \$1,345,060 towards a multi-use community space and nature playground which will raise community connection and participation in East Fremantle.

Overall conditions of the grant that must be met before payment can be made on any of the items below:

- 1. Development of a Grant Acknowledgement Agreement as agreed during grant development.
- 2. Provision of final quotes as agreed during grant development.

Overall grant accountability requirements that are applicable to all of the items below:

- The timeframe for final acquittal of this grant is 18 months from date granted. Subsequent drawdown periods must be no further than six months apart. Final drawdown is due 12 months from the date granted.

Items	Item specific prepayment conditions	Payment and accountability requirements	Amount approved
Project Costs			\$1,345,060.00
Towards a nature playground, barbeque area and multi-use community space (including up to 10% contingency costs).	Not applicable. See Payment & Accountability requirements.	Once the overall conditions (if any) and item specific conditions (if any) have been met, payment will be made IN ADVANCE. Acquittal will be on provision of: • Completion of a Grant management tool.	\$672,530.00
Towards a nature playground, barbeque area and multi-use community space (including up to 10% contingency costs).	Payment to be made on: • A completed Grant management tool that accounts for at least 75% of the previous payment.	Once the overall conditions (if any) and item specific conditions (if any) have been met, payment will be made IN ADVANCE. Acquittal will be on provision of: • Completion of a Grant management tool.	\$672,530.00
Total amount granted			\$1,345,060.00

This Grant Approval Schedule is valid as of 22 December 2022

Attachment 1

Attachment -3

Confidential Attachment



TOWN of
EAST FREMANTLE

STATEMENT OF INCOME AND EXPENDITURE

**EAST FREMANTLE OVAL PRECINCT REDEVELOPMENT
BETWEEN**

STATE OF WESTERN AUSTRALIA - DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES
AND
TOWN OF EAST FREMANTLE

FOR YEAR ENDED 30 JUNE 2022

	Total Budget	Actual 21/22	TOTAL
Income			
<i>Grant Income (ex GST) - Cash Received</i>			
DLGSC - Financial Assistance Grant	25,000,000	2,500,000	2,500,000
Town of East Fremantle - Loan Borrowings	4,800,000	-	-
Town of East Fremantle - Sale proceeds George St Property	1,000,000	-	-
Town of East Fremantle - Reserve Funds	1,450,000	-	-
AFL Facilities Fund (WAFF)	250,000	-	-
Other	-	-	-
Total Income	32,500,000	2,500,000	2,500,000
Expenditure			
Construction	- 24,987,000	-	-
Headworks	-	-	-
Design Contingency	- 2,498,700	-	-
Construction Contingency	- 1,374,300	-	-
Professional Fees	- 2,900,000	928,771	928,771
FF&E	- 500,000	-	-
Public Art	- 240,000	-	-
Escalation	-	-	-
Total Expenditure	- 32,500,000	928,771	928,771
Net Income / Expenditure	-	1,571,229	1,571,229
Unspent Grant Balance to Contract Liabilities			1,571,229.24

SIGNED BY TOWN OF EAST FREMANTLE

**Peter
Kocian**

Digitally signed by
Peter Kocian
Date: 2022.08.29
09:02:20 +08'00'

Peter Kocian
Executive Manager Corporate Services

Date:

Attachment 1

Attachment 5

Confidential Attachment

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



10.7 AUDIT COMMITTEE STATUS REPORT

Report Reference Number	ACR-415
Prepared by	Phil Garoni, Finance Manager
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Wednesday, 1 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. **Consolidated Status Report (Confidential)****PURPOSE**

It is recommended that the Audit Committee receive a status report on all outstanding matters raised in external audit reports, financial management reviews, performance audits, internal audit reports and any other review relevant to the Audit Committee's Terms of Reference.

EXECUTIVE SUMMARY

A status report has been prepared reporting against identified issues with respect to audit, risk management, internal controls, procurement matters and legislative compliance. The status report is not an exhaustive listing and will become a living document and updated as issues are identified. It is presented to the Audit Committee to assist in their role to report to Council and provide advice and recommendations on matters relevant to its terms of reference.

BACKGROUND

The Department of Local Government has published an Operational Guideline on Audit in Local Government. Appendix 3 of this Guideline lists several matters that should be presented to an Audit Committee for review and monitoring:

Risk Management:

- Reviewing whether the local government has an effective risk management system;
- Reviewing whether the local government has a current and effective business continuity plan;
- Reviewing areas of potential non-compliance with legislation, regulations and standards and local governments policies;
- Reviewing the following; litigation and claims, misconduct, and significant business risks;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local governments internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



Internal Control Systems:

- Separation of roles and functions, processing and authorisation;
- Control of approval of documents, letters and financial records;
- Limit of direct physical access to assets and records;
- Control of computer applications and information system standards;
- Regular maintenance and review of financial control accounts and trial balances;
- Comparison and analysis of financial results with budgeted amounts;
- Report, review and approval of financial payments and reconciliations;
- Comparison of the result of physical cash and inventory counts with accounting records.

Legislative Compliance:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review managements plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Considering the internal auditors role in assessing compliance and ethics risks in their plan;
- Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements.

CONSULTATION

Executive Leadership Team
Manager Corporate Services

STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

POLICY IMPLICATIONS

There are no Council Policies relevant to this matter.

FINANCIAL IMPLICATIONS

There are no direct financial implications stemming from the Officer's Recommendation. However, should the Audit Committee request independent assurance that controls have been implemented, then 3rd party costs will be incurred.

STRATEGIC IMPLICATIONS

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That key audit findings are not actioned within a timely manner	Possible (3)	Moderate (3)	Moderate (5-9)	COMPLIANCE Some temporary non-compliance	Control through oversight by the Audit Committee and ensuring adequate budget allocation for resourcing.

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

The consolidated status report has been updated with new findings from the recent external audit, general computer control audit, financial management review and audit reg 17 reviews completed in 2022 and have been updated with management comment.

There was a total of 33 audit findings in the original status report that predominantly arose from the financial management review and audit reg 17 reviews completed in 2019 and 2022. All items that were marked as complete from the prior status report have been hidden within the document, leaving only those findings as incomplete or ongoing, with updated comment.

MINUTES OF AUDIT COMMITTEE MEETING Wednesday, 1 March 2023



Risk Category	No. Active Findings	Underway	Not Commenced
High	9	3	6
Medium	18	3	15
Low	5	1	4
	32	7	25

CONCLUSION

The Audit Committee should satisfy itself that the Town's performance in relation to completion against the Consolidated Status Report is acceptable and within the parameters of the Risk Framework.

10.7 OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 070103

OFFICER RECOMMENDATION

Moved Cr White, seconded Mayor O'Neill

That the Audit Committee receives the Consolidated Status Report on items relevant to its Terms of Reference.

(CARRIED UNANIMOUSLY)

NB: Mr Ben Arnold requested that the date of Closed Actions and Progress Update be included in the Status Report. Peter Kocian advised that he will include those suggestions in the Status Report going forward.

REPORT ATTACHMENTS

Attachments start on the next page

Attachment 1

Attachment -1
Confidential Attachment

MINUTES OF AUDIT COMMITTEE MEETING WEDNESDAY, 1 MARCH 2023



11 MATTERS BEHIND CLOSED DOORS

Nil.

12 CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 7.13pm.

*I hereby certify that the Minutes of the ordinary meeting of the **Audit Committee** of the Town of East Fremantle, held on **1 March 2023**, Minute Book reference 1 to 12. were confirmed at the meeting of the Council on*

.....

Presiding Member

12.3 TOWN PLANNING COMMITTEE REPORT

Report Reference Number	OCR-1911
Prepared by	Andrew Malone Executive Manager Regulatory Services
Supervised by	Gary Tuffin Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. Town Planning Committee Minutes 7 March 2023

PURPOSE

To submit the minutes and delegated decision of the Town Planning Committee for receipt by Council.

EXECUTIVE SUMMARY

The Committee, at its meeting held on 7 March 2023, exercised its delegation in one statutory matter where at least four members voted in favour of the Reporting Officer's recommendation. The second application (7 View Terrace), has been amended and is the subject of a separate report within the Council Agenda.

BACKGROUND

Nil.

CONSULTATION

Town Planning Committee

STATUTORY ENVIRONMENT

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

RISK IMPLICATIONS

Nil.

SITE INSPECTION

Nil.

COMMENT

The unconfirmed minutes of the Town Planning Committee meeting held on 7 March 2023 are now presented to Council for receipt.

12.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That the unconfirmed Minutes of the Town Planning Committee Meeting held on 7 March 2023 be received.

REPORT ATTACHMENTS

Attachments start on the next page



MINUTES

Town Planning Committee Tuesday, 7 March 2023 at 6:30 PM

Disclaimer

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (1)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

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MINUTES

1 DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS

Presiding member opened the meeting at 6.30 pm and welcomed members of the gallery.

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders, past and present."

3 ANNOUNCEMENT TO GALLERY

"Members of the gallery are advised that no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

Cr C Collinson	Presiding Member
Mayor J O'Neill	
Cr A Natale	
Cr D Nardi	
Cr A White	

The following staff were in attendance:

A Malone	Executive Manager Regulatory Services
K Culkin	Minutes Secretary

There were 2 members of the public in the gallery.

4.2 APOLOGIES

Cr L Mascaro

4.3 APPROVED LEAVE

Nil

5 MEMORANDUM OF OUTSTANDING BUSINESS

Nil



6 DISCLOSURES OF INTEREST

6.1 FINANCIAL

Nil

6.2 PROXIMITY

Nil

6.3 IMPARTIALITY

Nil

7 7. PUBLIC QUESTION TIME

7.1 RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE

Nil

7.2 PUBLIC QUESTION TIME

Nil

8 PRESENTATIONS/DEPUTATIONS

8.1 PRESENTATIONS

Nil

8.2 DEPUTATIONS

Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 TOWN PLANNING COMMITTEE (6 DECEMBER 2022)

9.1 OFFICER RECOMMENDATION

Moved Cr Nardi, seconded Cr Natale

That the minutes of the Town Planning Committee meeting held on 6 December 2022 be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY)

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

Nil

11 REPORTS OF COMMITTEES

Nil



12 REPORTS OF OFFICERS (COMMITTEE DELEGATION)

12.1 7 VIEW TERRACE - NEW DWELLING

Owner	Gina & Nicodema Carozza
Applicant	Design Better Buildings
Report Reference Number	TPR-1282
Planning Reference Code	P115/22
Prepared by	James Bannerman
Supervised by	Andrew Malone
Meeting date	Tuesday, 7 March 2023
Voting requirements	Simple majority
Documents tabled	Nil

Attachments

1. Location and advertising plan
2. Photos
3. Plans submitted 6 February 2023
4. Community engagement checklist

PURPOSE

The purpose of this report is for Council to consider a development application for a new dwelling at 7 (Lot 242) View Terrace, East Fremantle.

EXECUTIVE SUMMARY

This development application proposes a large double storey dwelling at 7 (Lot 242) View Terrace, East Fremantle. The proposed dwelling is comprised of 5 bedrooms, 4 bathrooms (& 6 toilets), office, gymnasium, bar, 2 dining rooms, living room, sitting room and kitchen along with alfresco, cabana, spa, swimming pool and 4 car garage. It has an area of 710m². The design has kept to the maximum height of 6.5m for a concealed roof and was assessed accordingly as required by the Town's Residential Design Guidelines. Retaining walls are proposed to be installed along the western and eastern boundaries. The site was previously occupied by a single dwelling which was demolished and the lot is currently sitting vacant.

Eight variations are requested to the requirements of the Residential Design Codes relating to lot boundary setbacks (5 locations), open space and site works (2 retaining walls). The variations are listed below;

- (i) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall- Garage – Ground Floor – 1m required, 0m provided,
- (ii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Kitchen, Scullery, Toilet – Ground Floor – 1.5m required, 1m provided,
- (iii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Western Wall – Ensuite 1, Robe, Store, Corridor, Store, Office – 1.5m required, 1.4m provided,
- (iv) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Bed 2, Bed 3 – Upper Storey – 1.5m required, 1.4m provided,
- (v) Clause 5.1.3 – Residential Design Codes – Western Wall – Dining, Sitting, Bar, Powder Room & Bed 4 – Upper Storey – 6.1m required, 2.85m provided,

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



- (vi) Clause 5.1.4 – Residential Design Codes – Open Space – 50% required, 48.35% provided,
- (vii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Western Wall - 1m setback from boundary required, less than 1m provided, and
- (viii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Eastern Wall - 1m setback from boundary required, less than 1m provided.

It is recommended that the proposed development with the listed variations be supported subject to the conditions included in the final recommendation.

BACKGROUND

Zoning	Residential R17.5
Site Area	890m ²
Heritage	N/A
Fremantle Port Buffer	N/A
Previous Decisions of Council and/or History of Issue Onsite	Demolition permit 2021118 - Existing dwelling demolished – approved 14 October 2021

CONSULTATION

Advertising

The proposed development was advertised from 21 December 2022 to 16 January 2023. Three submissions were received and are included in the table below.

Submission	Applicant Response	Town Response
Submission 1 I have some concerns I wish to address. Our only concerns are potential overlooking of our swimming pool / deck area and large living area at the rear of our home from South elevation upstairs windows of dining area / bedroom 2 and smaller window on south facing upper floors - we wish to know that these windows will not allow direct view into the rear of our home - the most used area of our house as if this was the case we object to this. Can you confirm there is no deck area on the upper back south elevation upstairs.	Overlooking won't be an issue as our setbacks are well and truly over what is required, and there won't be a deck area on southern part of the rear roof. Amended plans have been prepared in support of the application screening the staircase to the upper floor bar of the proposed new dwelling on the subject land to assist with addressing the comments made by the objector or the Town. Notwithstanding the above, it should be noted that a staircase is not a habitable space and that technically the R-Codes do not require screening of this structure. The landowner has elected to screen the stairs to address any concerns of the adjoining western landowner. The windows associated with the dining room, bedroom 2 and any other smaller windows (as outlined within the objection) comprise sufficient setbacks from the lot boundary and comply with the 'deemed to comply requirements' of Element 5.4.1. C1.1 ('Visual privacy') of the R-Codes. In light of the above, the windows do not require screening or altering. The application does not propose any roof decks. The stairs illustrated on the plans will allow for access between the upper	Noted. Amended plans presented. The proposed development complies with the required visual privacy setback requirements. There is no upper storey outdoor terrace or deck or balcony on the southern side of the dwelling.

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



	floor and the pool area and not a roof deck.	
<p>Submission 2</p> <p>I have some concerns I wish to address. We are disappointed that the scale of the proposed dwelling at 7 View Terrace is of such magnitude that there will be significant overshadowing of our property at 9 View Terrace. With provision for open space being less than 50% of the block this house will contribute to the urban heat island effect the Town is keen to avoid through its tree planting scheme. Specifically, we note that the setback of zero from our boundary for the new house's garage, plus the second story above it will place our front garden in shade in the afternoons, not to mention the blocking of our views to the ocean in the west. The setback from the road is at the very minimum allowed, which is unfortunately a great and unexpected impact to the amenity of our front verandah as the previous dwelling was setback by 7.5m.</p>	<p>The planning framework for this part of the East Fremantle locality allows for two storey dwellings to be constructed. Figures 1 & 2 below illustrate examples of two and three storey dwellings constructed within the immediate locality. As such, the bulk and scale of the proposed new dwelling on the subject land is not out of character with the existing built form character within the area and can therefore be approved. The height of the proposed new dwelling on the subject land is consistent with the heights of existing dwellings along View Terrace. Furthermore, the proposed height is consistent with the current planning framework.</p> <p>There are a number of two storey dwellings within the area and along View Terrace. Given this, it is concluded that the new dwelling on the subject land will not have an adverse impact on the local streetscape of the adjoining properties in terms of bulk and scale.</p> <p>The proposed new dwelling on Lot 242 meets the 'deemed to comply requirements' of Element 5.4.2 C2.1 ('Solar access for adjoining sites') of the R-Codes. In fact, the proposed new dwelling on the subject land does not cast a shadow over adjoining No.9 View Street at midday on 21 June (i.e. winter solstice). Unfortunately, other than the winter solstice calculation (i.e. midday), the R-Codes do not prescribe any need to calculate the shadow cast throughout the day (i.e. no requirement to calculate morning or afternoon shadow on 21 June). Given this, the application complies with the overshadowing provisions of the R-Codes and that the comment made by the adjoining owner should be dismissed. Amended plans have been prepared in support of the application to reduce the extent of site coverage. The variation sought as part of the amended plans has reduced and is considered to be minor in nature. In addition, the Town has the discretion to consider the variation under the 'design principles criteria' of Element 5.1.4 of the R-Codes. Following a review of the proposal against the 'design principles criteria', it is concluded that the open space variation has merit and can be approved by the Town. The objector has not provided any details regarding the impacts of the heat island effect on the area or environment that will be caused by the new dwelling.</p>	<p>Noted. Overshadowing is assessed based on the sun's position at 12 noon on the winter solstice (June 21) when the sun is the lowest in the sky and the shadows are the longest. In this case the proposed dwelling does not overshadow the neighbouring property at this time. The dwelling is setback in accordance with the Residential Design Codes requirements for lots with a density code of R17.5. The minimum setback is required to be 6m and this dwelling is located 6.43m from the boundary.</p>

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



	<p>The subject land does not have any existing trees or vegetation and is vacant. The proposed new dwelling will allow for a large area of landscaping within the front setback area and the planting of a new tree to allow for improved canopy coverage and will in fact reduce heat. As such, the proposal is a far better outcome for the land than the current situation.</p> <p>Amended plans have been prepared reducing the length of the parapet wall along the eastern side boundary to reduce any impact on the adjoining property. In addition, the floor level of the garage on the subject land is lower than the level on adjoining No.9 View Street, with the garage floor level being approximately 2 metres lower than the floor level of the existing dwelling on the adjoining property. Given this, the parapet wall will have minimal impact on the existing dwelling on adjoining No.9 View Terrace.</p> <p>A review of the existing dwelling on adjoining No.9 View Terrace has identified that there is no garden abutting the parapet wall (as outlined by the objector) and that the parapet wall will abut the side setback area of the existing dwelling on that property. In addition, the eaves of the existing dwelling on that property already casts a shadow over the side setback area (see Figure 3). Furthermore, refer to the comments above in regard to the overshadowing calculations required for the new dwelling under the current planning framework (i.e. the shadow calculation for the new dwelling complies).</p> <p>The proposed front setback of the new dwelling complies with the minimum required front setback prescribed within the planning framework. In addition, it is noted that some dwellings along View Terrace comprise a lesser front setback of 6.5 metres, whereas the new dwelling on the subject land will comprise a 7-metre front setback. Given this, the proposed front setback of the new dwelling on the subject land matches the existing front setbacks of dwellings within the immediate area as required by the Town's Local Planning Policy.</p> <p>It is noted that the existing dwelling on adjoining No.9 View Terrace is setback further on the lot which reflects the previous planning framework for the area (the setback is greater than the minimum allowable setback for the R17.5 density coding).</p>	
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MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



	<p>A number of dwellings along View Street comprise a front setback less than the existing dwelling on No.9 View Terrace (see Figure 3).</p> <p>It should be noted that the verandah for the existing dwelling on adjoining No.9 View Street comprises a level greater than 500mm above NGL. According to the current planning framework, this verandah overlooks Lot 242 and does not comply with Element 5.4.1 C1.1 ('Visual privacy') of the R Codes.</p> <p>Given this, the western side of the verandah would normally require screening to protect the amenity of Lot 242 and would limit/obstruct any views down the street to the ocean.</p> <p>Notwithstanding this, the new dwelling on the subject land will comprise a sufficient front setback to allow the existing dwelling on adjoining No.9 View Street to maintain an outlook over the street.</p> <p>In light of the above responses, it is concluded that the comments made by the objector are unsubstantiated and should be dismissed.</p>	
<p>Submission 3</p> <p>I have some concerns I wish to address. The proposed building bulk / mass & scale of the proposed dwelling appears too large in context of the size of the lot, causing adverse impacts to the amenity of the surrounding lots.</p>	<p>Refer to the responses provided for Submission No.1 above in regarding to building bulk and scale of the new dwelling in context with the immediate locality. As outlined, the proposed new dwelling on the subject land is consistent in terms of bulk, scale, height and appearance of the existing and with the emerging built form within the immediate locality (in particular along View Terrace).</p> <p>In addition to the above response and those outlined for Submission No.1, the proposed new dwelling reflects the allowed built form prescribed within the current planning framework.</p> <p>In light of the above responses, it is concluded that the comments made by the objector are unsubstantiated and should be dismissed.</p>	<p>Noted. The proposed development has several variations to the Residential Design Codes. These variations can be proposed as part of the development application. It is ultimately up to the elected members to consider whether the proposed variations are reasonable based on the information provided in this report. Although there are 7 variations</p>

Community Design Advisory Committee

This application was not provided to the Community Design Advisory Committee (CDAC) as administration has determined at this time it is not appropriate to undertake the CDAC meeting because of restrictions and risks associated with the Covid virus.

External Consultation

Nil

Internal Consultation

The development application was referred to the Town's Operations department and the following advice was received;

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



- 1) Stormwater
 - a. Stormwater to be retained on site,
 - b. Stormwater design to be shown on plans,
 - c. Stormwater calculations to be shown on plans,
 - d. Water to be contained within property and not be directed towards adjoining properties or road reserve.
- 2) Adjoining Properties
 - a. Access to surround properties to remain accessible at all times.
- 3) Footpath
 - a. Pedestrian access along the footpath to remain accessible at all times.
- 4) Crossover
 - a. Crossover application required,
 - b. Crossover to be maximum 5m wide,
 - c. Wings to be a maximum of 1m x 1m,
 - d. Crossover to tie into existing footpath.
- 5) Street Trees
 - a. Street / verge trees to be protected at all times by TPZ,
 - b. No unauthorised pruning, trimming or damage to street trees is to occur as a result of the development.
- 6) Damage to Towns assets
 - a. Any damage that occurs to the Town's assets for example but not limited to kerb, drainage, trees, footpaths, roads, signage etc is to be repaired by the applicant at their cost.
- 7) CMP
 - a. Construction management plan to show, for example but not limited to:
 - i. traffic management, contractor parking, materials storage, construction method, etc.

Standard conditions relating to the protection of verge trees and the requirement to prepare a construction management plan were included in the final recommendation to minimise any issues relating to parking, materials storage, or verge trees along the street.

STATUTORY ENVIRONMENT

Planning and Development Act 2005
Residential Design Codes (Volume 1)
Local Planning Scheme No 3

POLICY IMPLICATIONS

Residential Design Guidelines

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states as follows;

Built Environment

Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces.

3.1 Facilitates sustainable growth with housing options to meet future community needs.

3.1.1 Advocate for a desirable planning and community outcome for all major strategic development sites.

3.1.2 Plan for a mix of inclusive diversified housing options.

3.1.3 Plan for improved streetscapes.

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023

*3.2 Maintaining and enhancing the Town's character.**3.2.1 Ensure appropriate planning policies to protect the Town's existing built form.**3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.**3.3.1 Continue to improve asset management within resource capabilities.**3.3.2 Plan and advocate for improved access and connectivity.***RISK IMPLICATIONS**

A risk assessment was undertaken and the risk to the Town in determining this application was deemed to be negligible.

SITE INSPECTION

A site inspection was undertaken.

COMMENTStatutory Assessment

This development application was assessed against the Town's Local Planning Scheme No 3, the Residential Design Codes and the Residential Design Guidelines.

A summary of the assessment is included in the following tables.

Legend	
A	Acceptable
D	Discretionary
N/A	Not applicable

Local Planning Scheme No 3/Residential Design Guidelines/Residential Design Codes

Design Element	Required	Proposed	Status
Street Front Setback	6m	6.43m	A
Garage Setback	Plans demonstrate impact	5.9m	A
Minor incursions			N/A
Lot Boundary Setbacks			
Eastern wall – laundry, living – ground floor	1.5m	1.5m	A
Eastern wall- garage – ground floor	1m	0m	D
Eastern wall – Kitchen, scullery, toilet – ground floor	1.5m	1m	D
Southern wall – bathroom, gym, alfresco – ground floor	1m	1m	A
Southern wall – cabana	1m	>1m	A
Western wall - cabana	1m	>1m	A
Western wall – ensuite 1, robe, store, corridor, store, office – ground floor	1.5m	1.4m	D
Eastern wall – bed 2, bed 3 – upper storey	1.5m	1.4m	D
Eastern wall – dining, sitting, void, shower - upper storey	1.8m	>1.8m	A
Southern wall – dining – upper storey	2.8m	>2.8m	A
Western wall – dining, sitting, bar, powder, bed 4 – upper storey	6.1m	1.4m	D
Car Parking	2 car bays	4 car bays	A
Maximum concealed roof height	6.5m	6.5m	A
Open Space	50%	48.35%	D
Site Works			
Western retaining wall	Retaining walls setback 1m from boundary	<1m setback from boundary	D



Eastern retaining wall	Retaining walls setback 1m from boundary	<1m setback from boundary	D
Visual Privacy			N/A
Overshadowing	<25%	12.65%	A
Roof form and pitch	Impact of roof to be demonstrated	Impact of roof is demonstrated	A
Garage width	Plans demonstrate impact	Impact demonstrated	A
Materials and colours			A
Landscaping			A
Front fence			N/A
Footpaths and crossovers	To be conditioned		
Drainage	To be conditioned		

This development application proposes a double storey dwelling at 7 (Lot 242) View Terrace, East Fremantle. The proposed dwelling is comprised of 5 bedrooms, 4 bathrooms (& 6 toilets), office, gymnasium, bar, 2 dining rooms, living room, sitting room and kitchen along with alfresco, cabana, spa, swimming pool and 4 car garage. It has an area of 710m². A concealed roof has been utilised. The design has kept to the maximum height of 6.5m for a concealed roof and was assessed accordingly as required by the Town's Residential Design Guidelines. Retaining walls are proposed to be installed along the western and eastern boundary. The site was previously occupied by a single dwelling which was demolished and the lot is currently vacant.

Eight variations are requested to the requirements of the Residential Design Codes relating to lot boundary setbacks (5 locations), open space and site works (2 retaining walls). Amended plans were submitted in response to feedback from advertising. Minor modifications were made to the design to reduce the impact of the scale and bulk of development to neighbouring properties.

Lot Boundary Setback - Eastern Wall- Garage – Ground Floor

The garage has a wall length on the eastern side of the dwelling 12.5m long and less than 3.5m high without major openings. Approximately 40% of this length is located up to the boundary and the remaining wall length is 1m from the boundary. The Residential Design Codes deemed to comply clause 5.1.3 C3.1 requires that the wall is located 1m from the boundary. The reduced lot boundary setback can be supported in accordance with design principles 5.1.3 P3.2 for the following reasons;

- It makes more effective use of the space for the enhanced privacy of the occupants,
- There are minimal impacts from building bulk on the adjoining properties as only 40% of the wall is located on the boundary,
- Adequate sunlight and ventilation will be provided to the building and the open spaces on the site and adjoining properties,
- Minimal overlooking or loss of privacy on adjoining properties,
- Does not have an adverse impact on the amenity of the adjoining property,
- The lot is north/ south facing and the design ensures that sun to major openings to habitable and outdoor living areas is not restricted,
- Positively contributes to the prevailing or future development context and streetscape as outlined in the local planning framework.

By locating the garage against the boundary without major openings it ensures that privacy is increased. Bulk against the boundary has been reduced by having a section of the garage wall setback 1m from the boundary and provides articulation to the design. At the same time there will be minimal movement of people along the boundary as the

front section of the garage is built to the boundary. For these reasons the reduced lot boundary setback can be supported.

Lot Boundary Setback - Eastern Wall – Kitchen, Scullery, Toilet – Ground Floor

The eastern wall of the kitchen, scullery and toilet has a wall length of 15.5m and less than 3.5m high without major openings. The Residential Design Codes deemed to comply clause 5.1.3 C3.1 requires that the wall is located 1.5m from the boundary. In this case the wall is located between 1m and 1.5m from the boundary. The reduced lot boundary setback can be supported in accordance with design principles 5.1.3 P3.1 for the following reasons;

- There are minimal impacts from building bulk on the adjoining properties,
- Adequate sunlight and ventilation will be provided to the building and the open spaces on the site and adjoining properties,
- Minimal overlooking or loss of privacy on adjoining properties,

A small section of the wall is located 1.5m from the boundary so meets the deemed to comply requirements. Given that the wall has no major openings privacy between the properties is maintained. The setback still allows sunlight and air to reach the area. There is some articulation which reduces the bulk of the development near the boundary. For these reasons the reduced lot boundary setback can be supported.

Lot Boundary Setback - Western Wall – Stairs, Ensuite 1, Robe, Store, Corridor, Store, Office – Ground Floor

The western wall of ensuite 1, robe, store, corridor, store, and office have a wall length of 22.06m and heights of less than 3.5m and is without major openings. The Residential Design Codes deemed to comply clause 5.1.3 C3.1 requires that the wall is located 1.5m from the boundary. In this case the wall which includes the external staircase is located 1.4m from the boundary. The reduced lot boundary setback can be supported in accordance with design principles 5.1.3 P3.1 for the following reasons;

- There are minimal impacts from building bulk on the adjoining property,
- Adequate sunlight and ventilation will be provided to the building and the open spaces on the site and adjoining properties,
- Minimal overlooking or loss of privacy on adjoining properties,

Given that the wall has no major openings privacy between the properties is maintained. The setback still allows sunlight and air to reach the area. There is some articulation which reduces the bulk of the development near the boundary. The variation of 0.1m or 10cm is considered negligible. For these reasons the reduced lot boundary setback can be supported. It is noted that the staircase does not represent a habitable space and does not require visual privacy screening although the amended plans show screening to 1.8m high being fitted to the western edge of these steps to increase privacy between the neighbouring dwellings.

Lot Boundary Setback - Eastern Wall – Bed 2, Bed 3 – Upper Storey

The eastern wall of bed 2 and bed 3 on the upper storey has a wall length of 10.3m and height of 5.7m without major openings. The Residential Design Codes deemed to comply clause 5.1.3 C3.1 requires that the wall is located 1.5m from the boundary. In this case the wall is located between 1.4m and 3.34m from the boundary. The reduced lot boundary setback can be supported in accordance with design principles 5.1.3 P3.1 for the following reasons;

- There are minimal impacts from building bulk on the adjoining properties,
- Adequate sunlight and ventilation will be provided to the building and the open spaces on the site and adjoining properties,
- Minimal overlooking or loss of privacy on adjoining properties,

Given that the wall has no major openings privacy between the properties is maintained. The setback still allows sunlight and air to reach the area. There is some articulation which reduces the bulk of the development near the boundary. The variation is equal to 0.1m or 10cm which is considered negligible. For these reasons the reduced lot boundary setback can be supported.



Western Wall – Dining, Sitting, Bar, Powder Room & Bed 4 – Upper Storey

The western wall of the dining, sitting room, bar, powder room, and bed 4 has a wall length of 20.4m and is 6.3m high with major openings. The Residential Design Codes deemed to comply clause 5.1.3 C3.1 requires that the wall is located 6.1m from the boundary. In this case the wall is located a minimum of 1.4m from the boundary. However, this is for a 6.2m long staircase. There is also a 4.8m long section that is 3.82m from the boundary, 6.5m section that is between 2.85m and 2.95m from the boundary and a 2.6m long section that is 6m from the boundary. For assessment purposes the lowest setback must be used for the full length of the wall. There is significant articulation in the wall that sees the setbacks to the western boundary increase as this wall extends towards the rear of the lot. The reduced lot boundary setback can be supported in accordance with design principles 5.1.3 P3.1 for the following reasons;

- There are minimal impacts from building bulk on the adjoining properties,
- Adequate sunlight and ventilation will be provided to the building and the open spaces on the site and adjoining properties,
- Minimal overlooking or loss of privacy on adjoining properties,

Although the wall has major openings privacy between the properties is maintained because the visual privacy setback of 6m is maintained for the sitting room with major openings. The setback still allows sunlight and air to reach the area. There is some articulation which reduces the bulk and scale of the development near the boundary. Screening that is 1.8m high is also being added to the western edge of the staircase to improve privacy between the subject property and the western neighbour, although it is not required because the staircase is not a habitable space and people tend not to spend large amounts of time in the area.

Open Space

The proposed development is a very large dwelling and does not achieve the Residential Design Codes deemed to comply clause 5.1.4 C4 which requires 50% of the site area to be dedicated to open space. In this case 48.35% of the site is open space. In accordance with design principles 5.1.4 P4 suitable open space for the site is provided that it;

- Reflects the existing and desired streetscape character,
- Provides access to natural sunlight for the dwelling,
- Reduces building bulk on the site, consistent with the expectations of the density code,
- Provides an attractive setting for the buildings, landscape, vegetation, and streetscape,
- Provides opportunities for the residents to use the space external to the dwelling for outdoor pursuits and access within and around the site, and
- Provides space for external fixtures and essential facilities.

Although there is a reduction in the amount of open space it is not a significant reduction that will overall reduce the amenity experienced by the occupants or adjoining landowners and as such can be supported.

Site Works – Western & Eastern Retaining Walls

It is proposed to build a retaining wall up to the western and eastern boundaries of the property. In sections this retaining wall is greater than 0.5m but less than 1m high. Given that the lot has been cleared and the old house demolished it is not unusual to have retaining walls built along the boundary to ensure there is no movement of soil between properties if they are at different levels. In accordance with the Residential Design Codes deemed to comply clause 5.3.7 C7.2 a retaining wall that is between 0.5m and 1m high should be setback 1m from the boundary. In this case the reduced setback of the retaining wall can be supported because in accordance with design principles 5.3.7 P7.3 the retaining walls result in land that can be effectively used for the benefit of residents and do not detrimentally affect adjoining properties and are designed, engineered and landscaped having due regard to clauses 5.3.7 (site works) and 5.4.1 (visual privacy). There are no visual privacy impacts from the retaining wall as the area between the retaining walls and the boundary is minimal and unlikely to result in loss of privacy for the neighbouring property owners.

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There are no visual privacy issues from the upper storey of this dwelling. All required visual privacy setbacks have been met with the design.

Standard conditions have been included in the final recommendation for development approval. These conditions include a requirement to protect the verge tree, ensure that pedestrians can still use the footpath and a construction management plan is prepared and submitted as part of the building permit application to ensure that impacts on the street and neighbouring properties are minimised.

CONCLUSION

Based on the preceding assessment the proposed development can be supported subject to the conditions that have been included in the final recommendation. Although there are 7 variations to the Residential Design Codes, they are relatively minor variations. The proposed design is of a style of architecture that is not out of place in the Richmond Hill precinct.

- Mr Carlo Famiano, (consultant representing owner), spoke in favour of the officer's recommendation.

OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

12.1 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Mayor O'Neill, seconded Cr White

That development approval is granted, and Council exercises its discretion regarding the following;

- (i) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall- Garage – Ground Floor – 1m required, 0m provided
- (ii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Kitchen, Scullery, Toilet – Ground Floor – 1.5m required, 1m provided
- (iii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Western Wall – Ensuite 1, Robe, Store, Corridor, Store, Office – 1.5m required, 1.4m provided
- (iv) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Bed 2, Bed 3 – Upper Storey – 1.5m required, 1.4m provided
- (v) Clause 5.1.3 – Residential Design Codes – Western Wall – Dining, Sitting, Bar, Powder Room & Bed 4 – Upper Storey – 6.1m required, 2.85m provided
- (vi) Clause 5.1.4 – Residential Design Codes – Open Space – 50% required, 48.35% provided
- (vii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Western Wall– 1m setback from boundary required, less than 1m provided
- (viii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Eastern Wall– 1m setback from boundary required, less than 1m provided

for a new dwelling at No. 7 (Lot 242) View Terrace, East Fremantle, in accordance with the plans submitted 6 February 2023, subject to the following conditions:

- (1) Visual privacy screening is to be installed on the western side of the external staircase as shown on the plans.
- (2) Existing trees located within the verge are a Town asset and as such must be retained and not pruned, shaped, or modified except where otherwise approved for removal or modification by the Town.
- (3) During construction the verge trees are to be protected with cages around the trunks to ensure that they are not damaged by surrounding works, vehicles, or materials.
- (4) An application is to be submitted to the Operations Department of the Town for the removal of any verge trees. Verge trees are not be removed without written approval from the Town.

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- (5) Prior to lodging an application for a building permit, the applicant must submit and have approved by the Town, and thereafter implement to the satisfaction of the Town, a construction management plan addressing the following matters:
 - a) How materials and equipment will be delivered and removed from the site.
 - b) How materials and equipment will be stored on site.
 - c) Parking arrangements for contractors.
 - d) Construction waste disposal strategy and location of waste disposal bins.
 - e) Details of cranes, large trucks or similar equipment which may block public thoroughfares during construction.
 - f) How risks of wind and/or waterborne erosion and sedimentation will be minimised during and after the works.
 - g) Other matters likely to impact on the surrounding properties.
- (6) The footpath is to always remain accessible to pedestrians.
- (7) Any proposed new fencing or walls in the front setback area will require the submission of a development application for the consideration of the Town. All fencing and gates within the street setback area is to be in compliance with the front fence provisions of the Residential Design Guidelines.
- (8) The works are to be constructed in conformity with the drawings and written information accompanying the application for development approval other than where varied in compliance with the conditions of this development approval or with the Town's further approval.
- (9) The proposed works are not to be commenced until Council has received an application for a Building Permit and the Building Permit issued in compliance with the conditions of this development approval unless otherwise amended by the Town.
- (10) With regards to the plans submitted with respect to the Building Permit application, changes are not to be made in respect of the plans which have received development approval, without those changes being specifically marked for the Town's attention.
- (11) All stormwater is to be disposed of on site, an interceptor channel installed if required and a drainage plan be submitted to the satisfaction of the Town prior to the issue of a Building Permit.
- (12) If requested by the Town within the first two years following installation, the roofing is to be treated to reduce reflectivity. The treatment to be to the satisfaction of the Town and all associated costs to be borne by the owner.
- (13) All introduced filling of earth to the lot or excavated cutting into the existing ground level of the lot, either temporary or permanent, shall be adequately controlled to prevent damage to structures on adjoining lots or in the case of fill, not be allowed to encroach beyond the lot boundaries. This shall be in the form of structurally adequate retaining walls and/or sloping of fill at the natural angle of repose and/or another method as approved by the Town.
- (14) Where this development requires that any facility or service within a street verge (street trees, footpath, crossover, light pole, drainage point or similar) is to be removed, modified or relocated then such works must be approved by the Town and if approved, the total cost to be borne by the applicant. The Town must act reasonably and not refuse any reasonable proposal for the removal, modification or relocation of such facilities or services (including, without limitation any works associated with the proposal) which are required by another statutory or public authority.
- (15) This development approval is to remain valid for a period of 24 months from date of this approval.

Footnote:

The following are not conditions but notes of advice to the applicant/owner:

- (a) *This decision does not include acknowledgement or approval of any unauthorised development which may be on site.*
- (b) *A copy of the approved plans as stamped by the Town are attached and the application for a Building Permit is to conform with the approved plans unless otherwise approved by the Town.*



- (c) *An application for a new crossover is to be submitted to the Operations Department of the Town and plans are to be included with the application that meets the requirements of the Town's crossover policy, the Residential Design Guidelines and the Urban Streetscape and Public Realm Style Guide. This application and relevant information are available at the following links;*
Crossover Specifications
<https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Documents/works-reserves/Crossover Specification 2017.pdf>
Residential Design Guidelines
<https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Document-Centre/local-planning-policies/3 1 1 LPP Residential Design Guidelines Amended 17 May 2016.pdf>
Urban Streetscape and Public Realm Style Guide
<https://www.eastfremantle.wa.gov.au/documents/914/urban-streetscape-and-public-realm-style-guide>
Application to Conduct Crossover Works
<https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Documents/works-reserves/Application to conduct crossover works.pdf>
- (d) *It is recommended that the applicant provides a structural engineer's dilapidation report, at the applicant/owner expense, specifying which structures on adjoining sites may be adversely affected by the works and providing a record of the existing condition of the structures. A copy of the dilapidation report should be lodged with the Town and one copy should be given to the owner of any affected property.*
- (e) *All noise levels produced by the construction of the development are to comply with the provisions of the Environmental Protection (Noise) Regulations 1997 (as amended).*
- (f) *Matters relating to dividing fences are subject to the Dividing Fences Act 1961.*
- (g) *Trees on verges are the property of the Town of East Fremantle. They are not to be damaged, pruned or removed. Any actions which harm verge trees will result in the Town acting against the owners/builders/contractors responsible. If there are concerns regarding trees owners/builders/contractors are asked to contact the Town to seek further advice.*
- (h) *Any damage to other Town assets including but not limited to the kerb, drainage, footpaths, roads, and signage will have to be repaired by the applicant/owners/contractors at their cost.*
- (i) *A construction management plan will have to be prepared and submitted as part of the building permit application to show traffic management, contractor parking and materials storage.*

PROCEDURAL MOTION

Moved Cr Natale, seconded Cr Nardi

That Council defer the application to the April 2023 Town Planning Committee meeting, to allow the applicant time to consider the proposal to reduce the scale and size of the proposed development.

(CARRIED 3:2)

REPORT ATTACHMENTS

Attachments start on the next page

Attachment -1

7 View Terrace – Location and Advertising Plan



Attachment 1

Attachment -2

Photos - 7 View Terrace



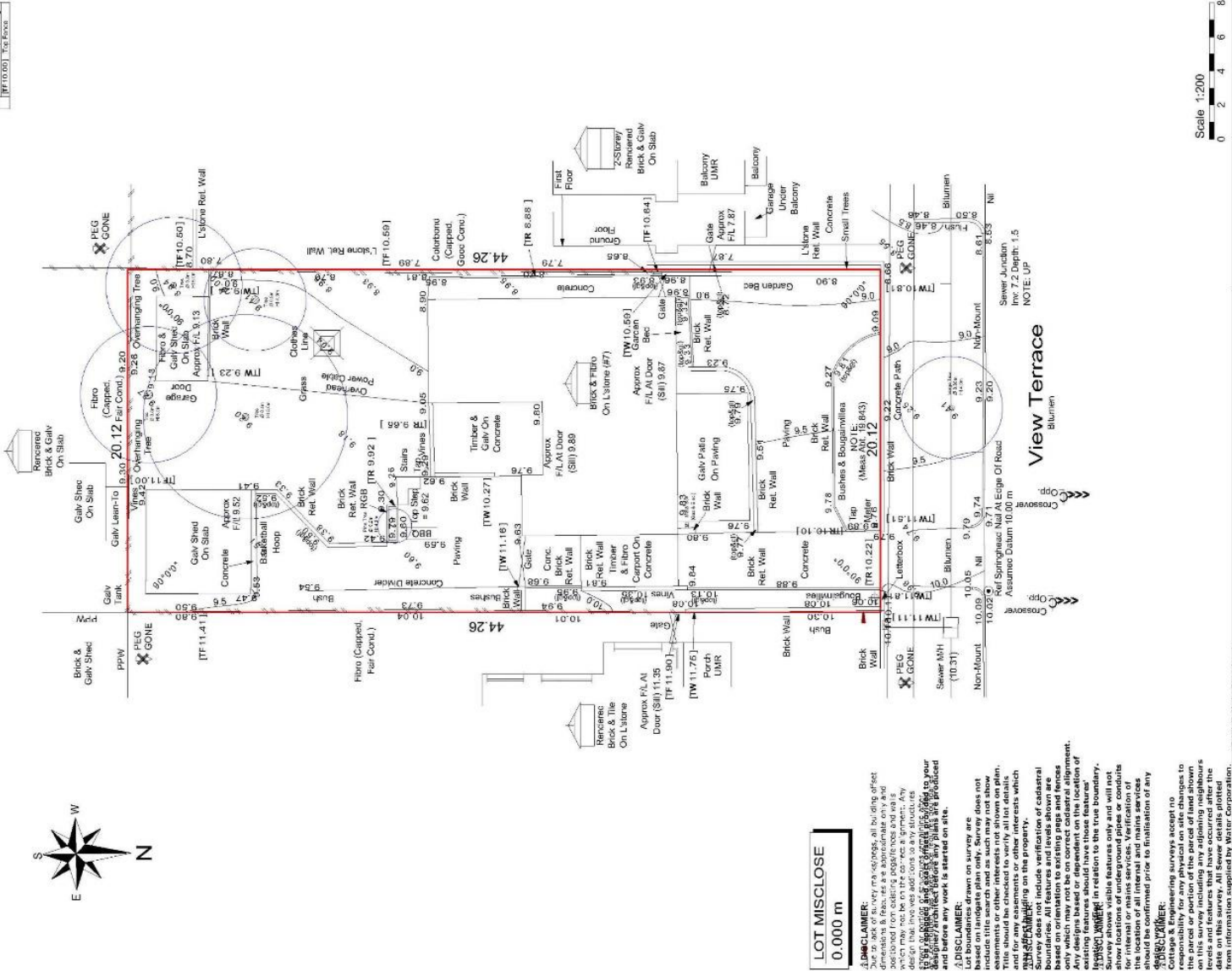
Attachment -3



 <div>DESIGN BETTER BUILDINGS Tel: (08) 9242 1898 Fax: (08) 927 012 www.designbetterbuildings.com.au COPYRIGHT (C) THESE PLANS AND DRAWINGS ARE COPYRIGHT OF DESIGN BETTER BUILDINGS</div>	No	DATE	AMENDMENTS	DWG	JOB NO: 9665	PROPOSED DEVELOPMENT ON 7 VIEW TERRACE EAST FREMANTLE FOR CLIENT: CAROZZA
					DATE: 06-Feb-23 DRAWN: PS SCALE: 1:100 PRINTED DATE: SHEET 5 of 8	

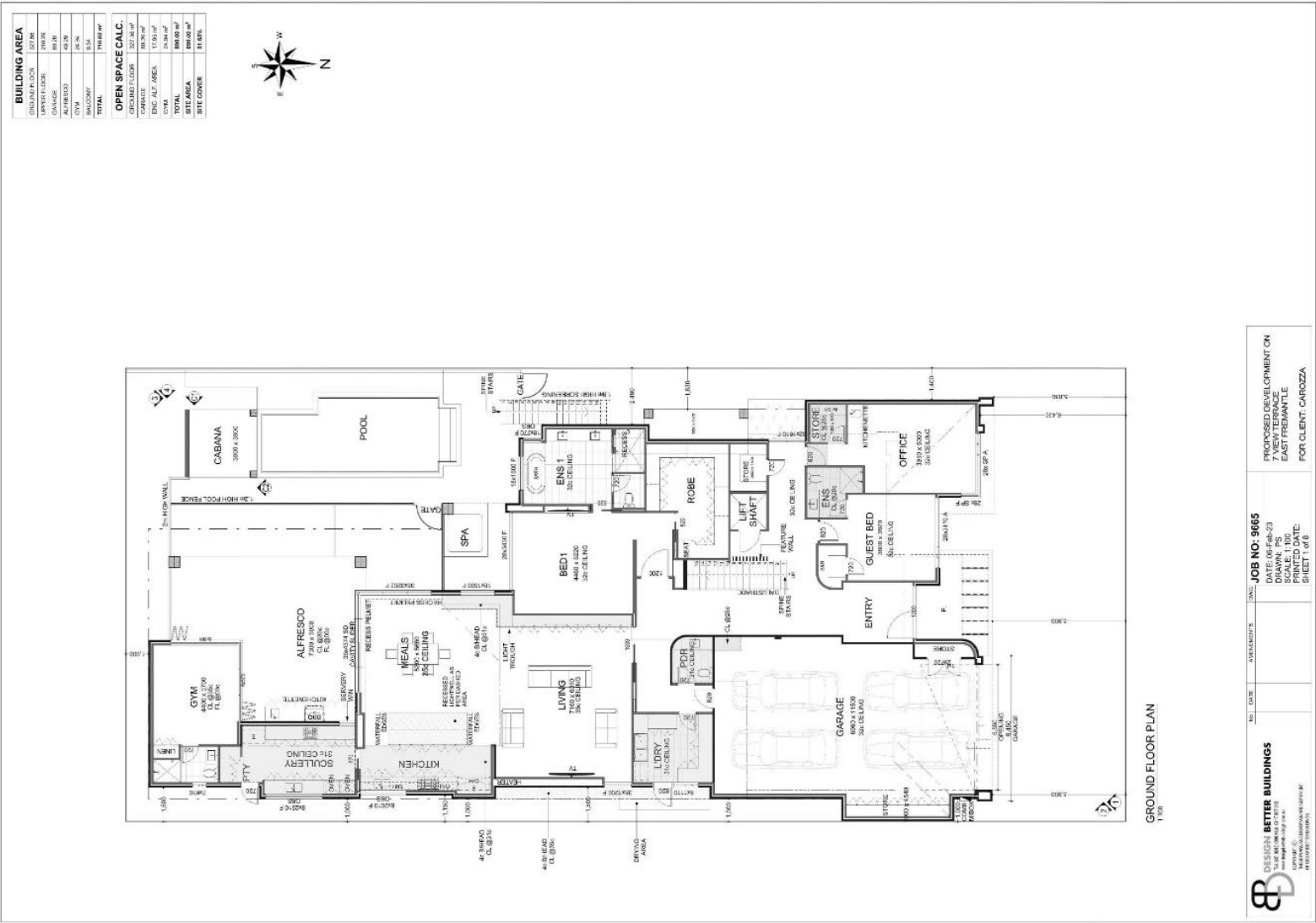
Attachment -3

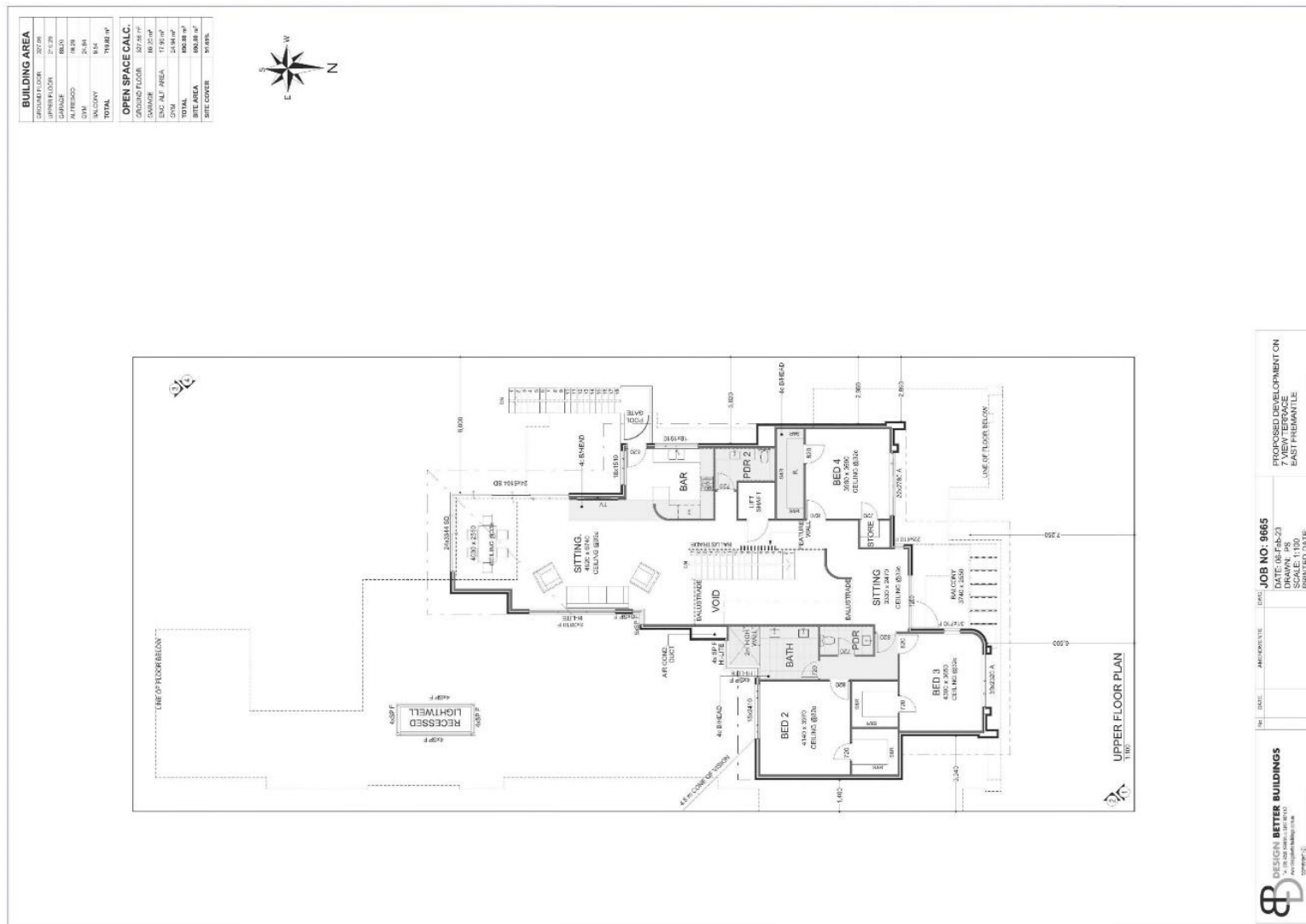
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1	Water Down
2	Water Up
3	Water Pipe
4	Water Valve
5	Water Meter
6	Water Stop
7	Water Seal
8	Water Plug
9	Water Cap
10	Water Plug
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19	Water Plug
20	Water Plug



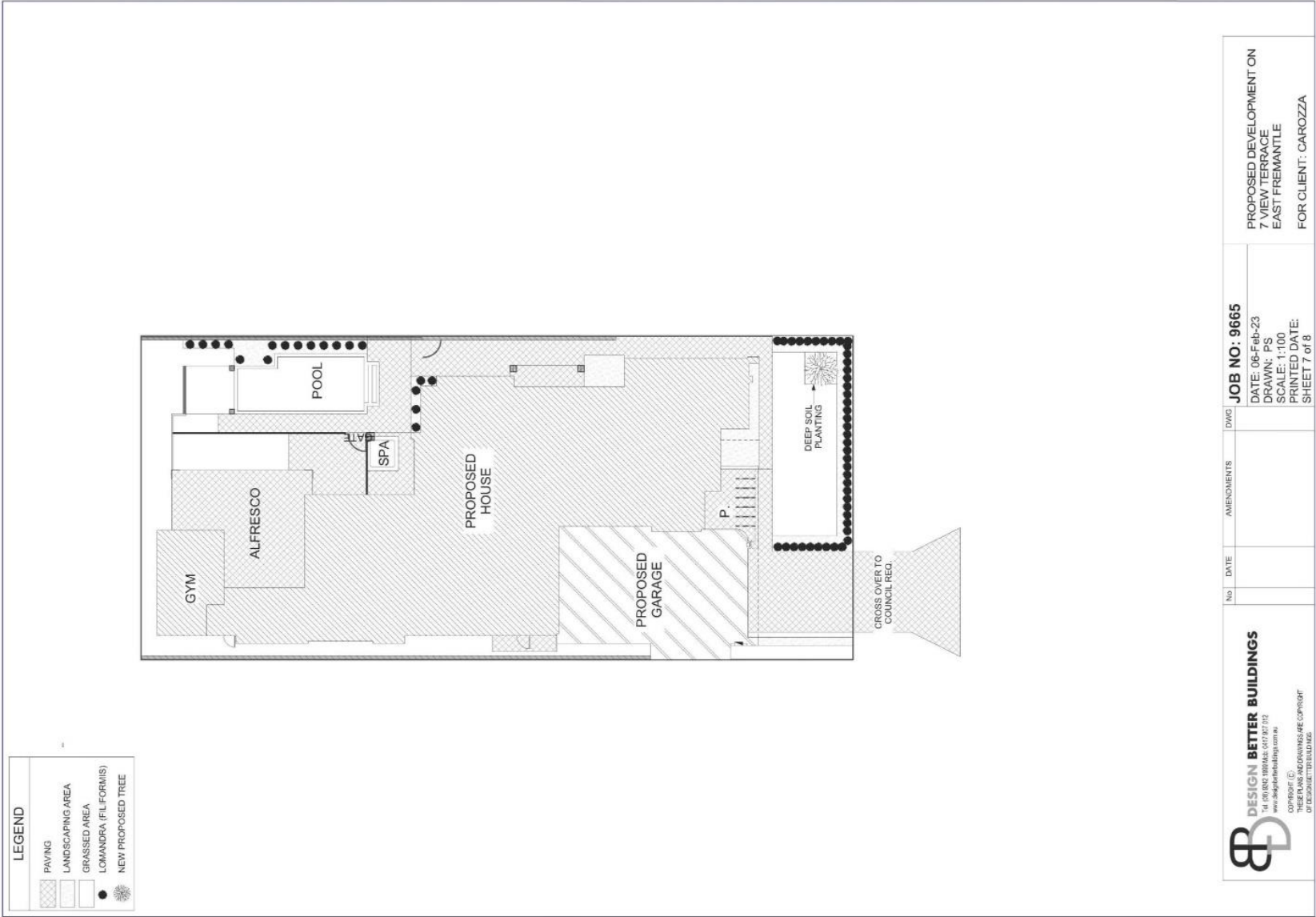
Scale 1:200	0 2 4 6 8	ELEC. U/Ground	COMMS. Yes	WATER Yes	GAS Check Alpha	SEWER Yes	COASTAL/ME
87-39 Gallatin Street Osborne Park, WA 6017 PO Box 1611 Osborne Park Business Centre WA 6917 P: (08) 9446 7361 E: perth@cottagesurveys.com.au W: www.cottagesurveys.com.au							
JOB #	504190	GPS	Lat: -32.033101 Long: 115.76772	ROADS	Barumen	Non-Point / NI	
ADDRESS #7 View Terrace	LOT	Lot 242 (Plan 794)		FOOTPATH	Concrete		
SUBURB East Fremantle	LGA	TOWN OF EAST FREMANTLE	AREA 890m²	SOIL	Sand		
DATE 07 Jul 21	SSA No			DRAINAGE	Good		
DRAWN T. Carney				VEGETATION	Decid. Grass Cover		

COTTAGE SURVEYS

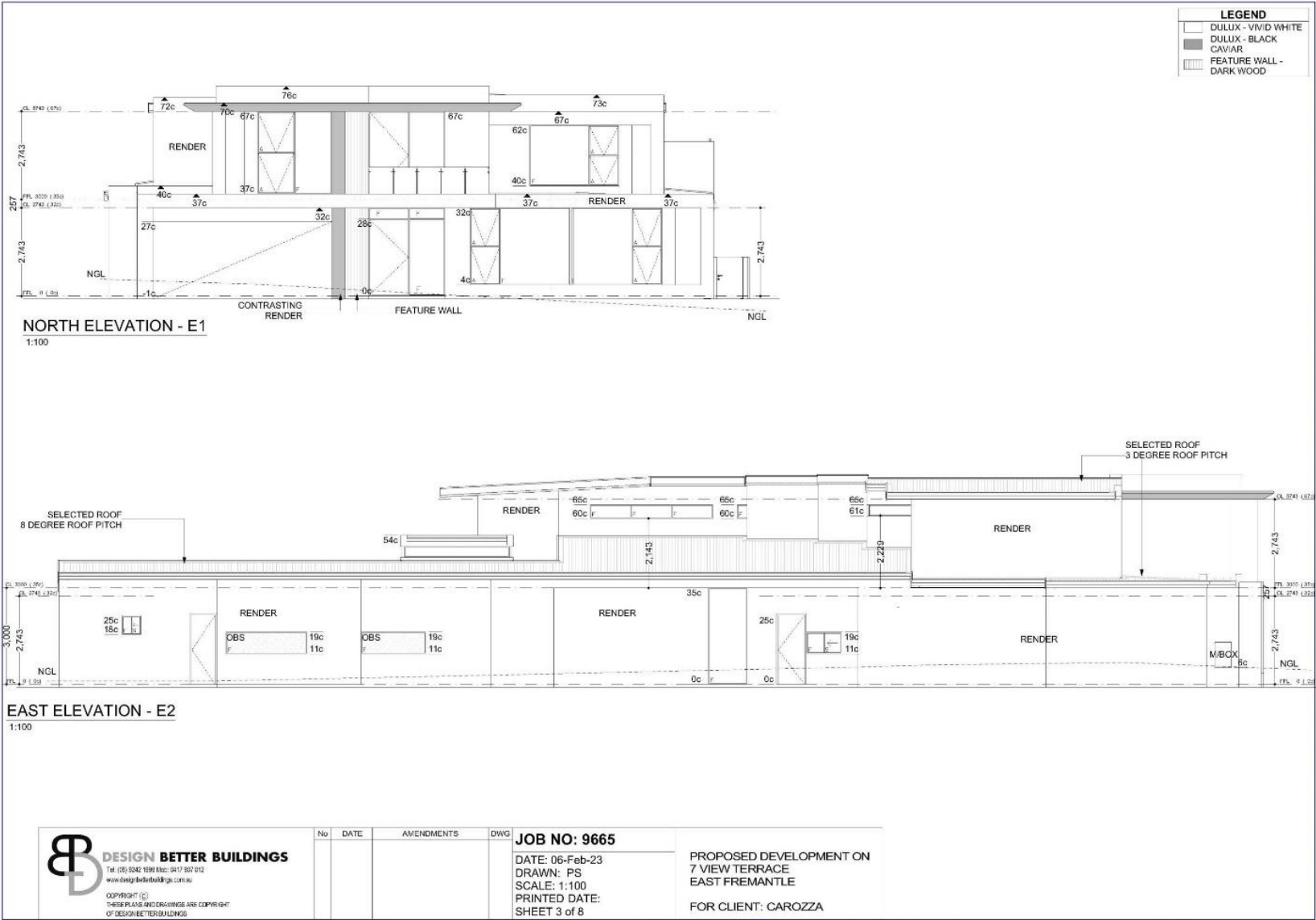




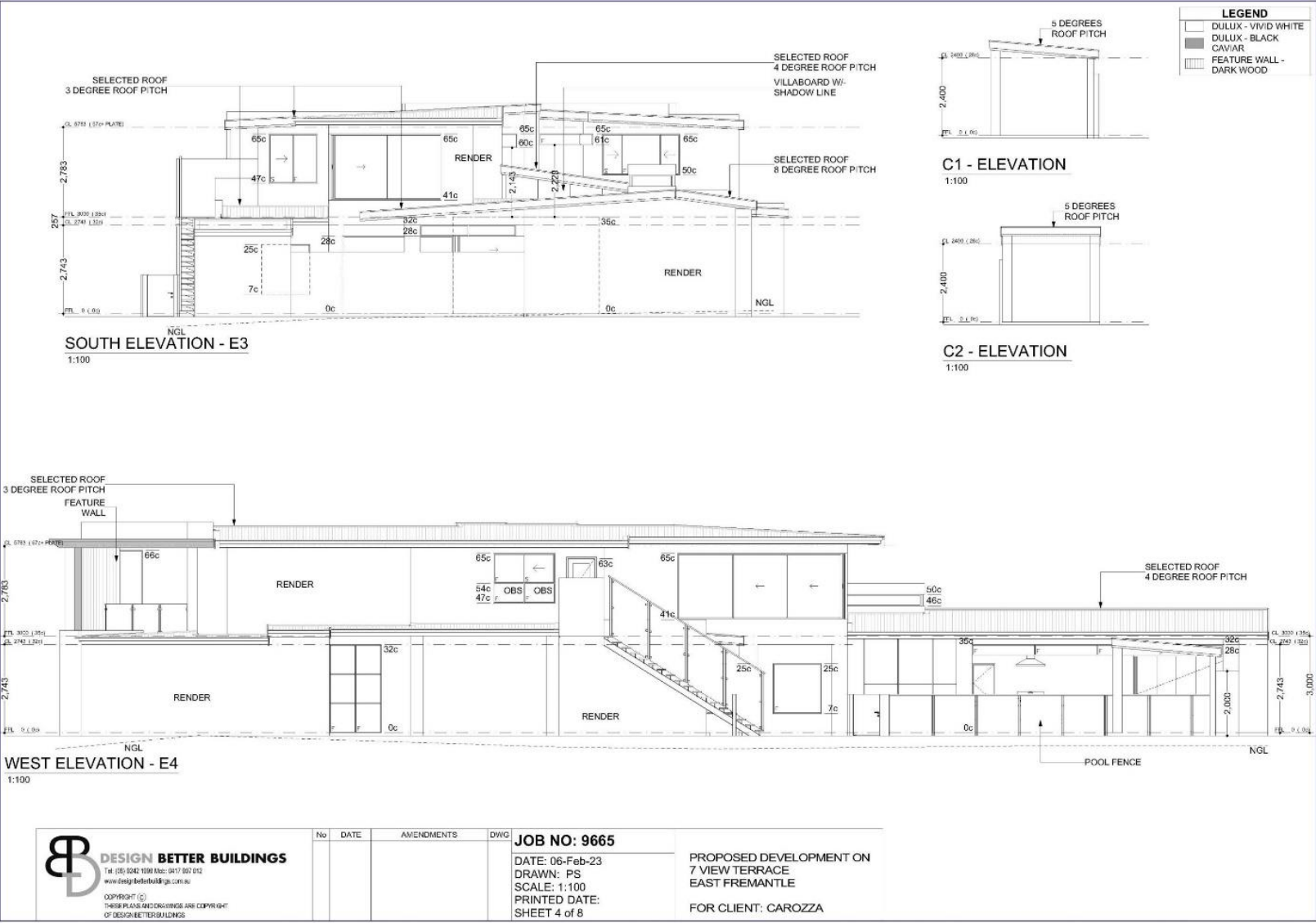
Attachment -3



Attachment -3



Attachment -3





Community Engagement Checklist

Development Application P115/22 – 7 View Terrace

Objective of Engagement	Neighbour Consultation			
Lead Officer:	Regulatory Services			
Stakeholders				
Stakeholders to be Considered <i>Please highlight those to be targeted during engagement</i>	Aged	<input type="checkbox"/>	Ratepayers (all / targeted)	<input type="checkbox"/>
	Businesses	<input type="checkbox"/>	Residents (all / targeted)	<input checked="" type="checkbox"/>
	Children (School / Playground)	<input type="checkbox"/>	Service Providers	<input type="checkbox"/>
	Community Groups	<input type="checkbox"/>	Unemployed	<input type="checkbox"/>
	Disabled People	<input type="checkbox"/>	Visitors	<input type="checkbox"/>
	Environmental	<input type="checkbox"/>	Volunteers	<input type="checkbox"/>
	Families	<input type="checkbox"/>	Workers	<input type="checkbox"/>
	Govt. Bodies	<input type="checkbox"/>	Youth	<input type="checkbox"/>
	Indigenous	<input type="checkbox"/>		<input type="checkbox"/>
	Neighbouring LGs	<input type="checkbox"/>		<input type="checkbox"/>
Staff to be notified:	Office of the CEO	<input type="checkbox"/>	Councillors	<input type="checkbox"/>
	Corporate Services	<input type="checkbox"/>	Consultants	<input type="checkbox"/>
	Development Services	<input type="checkbox"/>		<input type="checkbox"/>
	Operational (Parks/Works)	<input type="checkbox"/>		<input type="checkbox"/>
Community Engagement Plan				
Methods	Responsible	Date Due	Reference / Notes	
1.1 E News	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.2 Email Notification	<input type="checkbox"/> Relevant Officer	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.3 Website	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.4 Facebook	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.5 Advert – Newspaper	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.6 Fact Sheet	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
1.7 Media Rel/Interview	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
2.1 Information Stalls	<input type="checkbox"/> Relevant Officer	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
2.2 Public Meeting/Forum	<input type="checkbox"/> Executive Direction	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
2.3 Survey/Questionnaire	<input type="checkbox"/> Relevant Officer	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
3.1 Focus Groups	<input type="checkbox"/> Executive Direction	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
3.2 Referendum/Ballot	<input type="checkbox"/> Executive Direction	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
3.3 Workshop	<input type="checkbox"/> Relevant Officer	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
4.1 Council Committee	<input type="checkbox"/> Executive Direction	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
4.2 Working Group	<input type="checkbox"/> Executive Direction	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
*Statutory Consultation	<input checked="" type="checkbox"/> Relevant Officer	16/01/2023	<input checked="" type="checkbox"/> Advertised to 5 surrounding properties	
#Heritage Consultation	<input type="checkbox"/> Regulatory Services	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
^Mail Out (note: timelines)	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
	<input type="checkbox"/>	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
	<input type="checkbox"/>	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Evaluation				
Summary of...		Date Due	Completed / Attached	
Feedback / Results/ Outcomes / Recommendations		16/01/2023		
Outcomes Shared				
Methods	Responsible	Date Due	Reference / Notes	
E-Newsletter	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Email Notification	<input type="checkbox"/> Relevant Officer	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Website	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Facebook	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Media Release	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
Advert – Newspaper	<input type="checkbox"/> Communications	Click or tap to enter a date.	<input type="checkbox"/> Click or tap here to enter text.	
	<input type="checkbox"/>			
	<input type="checkbox"/>			
Notes				



12.2 21 WALTER STREET - SEEKING APPROVAL SUBSEQUENT TO DEVELOPMENT

Owner	Jared & Claire Hopley
Applicant	Claire Hopley
Report Reference Number	TPR-1169
Planning Reference Code	P97/22
Prepared by	James Bannerman
Supervised by	Andrew Malone
Meeting date	Tuesday, 7 March 2023
Voting requirements	Simple majority
Documents tabled	Nil

Attachments

1. Location and advertising plan
2. Photos
3. Place record form

PURPOSE

The purpose of this development application is for Council to consider a development application for an approval subsequent to development for alterations to architectural pillars located in a Category B heritage property at 21 (Lot 48) Walter Street, East Fremantle.

EXECUTIVE SUMMARY

A development application was received by the Town seeking development approval for the removal and replacement of the verandah pillars at 21 Walter Street East Fremantle. The property is a Category B heritage listed property. The approval was sought *after* the works had been carried out.

This application was considered by Town Planning Committee in December 2022 and it was resolved to defer the determination of the application to enable the applicant to provide a Heritage Impact Assessment.

It is recommended the application is refused.

BACKGROUND

Zoning	Residential R17.5
Site Area	911m ²
Heritage	Category B
Fremantle Port Buffer	N/A
Previous Decisions of Council and/or History of Issue Onsite	Nil

CONSULTATION

The proposed development was not advertised as it has no direct impact on the neighbouring property owners or dwellings

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Community Design Advisory Committee

This application was not provided to the Community Design Advisory Committee (CDAC) as administration has determined at this time it is not appropriate to undertake the CDAC meeting because of restrictions and risks associated with the Covid virus.

External Consultation

Nil

Internal Consultation

Nil

STATUTORY ENVIRONMENT

Planning and Development Act 2005
Residential Design Codes (Volume 1)
Local Planning Scheme No 3

POLICY IMPLICATIONS

Residential Design Guidelines

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states as follows;

Built Environment

Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces.

3.1 Facilitates sustainable growth with housing options to meet future community needs.

3.1.1 Advocate for a desirable planning and community outcome for all major strategic development sites.

3.1.2 Plan for a mix of inclusive diversified housing options.

3.1.3 Plan for improved streetscapes.

3.2 Maintaining and enhancing the Town's character.

3.2.1 Ensure appropriate planning policies to protect the Town's existing built form.

3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.

3.3.1 Continue to improve asset management within resource capabilities.

3.3.2 Plan and advocate for improved access and connectivity.

RISK IMPLICATIONS

A risk assessment was undertaken and the risk to the Town in determining this application was deemed to be negligible.

SITE INSPECTION

A site inspection was undertaken.

COMMENT

Statutory Assessment

A development application was received by the Town seeking development approval for the removal and replacement of the verandah pillars at 21 Walter Street, East Fremantle. The approval was sought after the works

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had been carried out. The property is a Category B heritage listed property. The application was considered by the Town Planning Committee in December 2022 and deferred to allow the applicant to engage a consultant to provide a Heritage Impact Assessment.

In November 2021 a meeting was held with the applicant regarding concerns about the lack of safety fencing around a swimming pool at 21 Walter Street. In the process of departing the property, it was noted that works appeared to have been commenced around the dwelling which is a Category B heritage listed dwelling. Under the Planning and Development (Local Planning Schemes) Regulations 2015 (as amended) it is a requirement that all dwellings that are heritage protected due to their inclusion on the Town's heritage list, are required to have a development application submitted for proposed works. The applicant was advised of the requirements for a development application to be submitted.

A meeting was subsequently held at the Council offices with the applicant to explain the requirements for a development application and also a building permit for all works undertaken on heritage listed properties.

Numerous letters and emails were subsequently sent to the applicant/owners informing them of the requirement to submit a development application for all works being undertaken on site. Despite extensive attempts with the applicant to emphasise the requirement to follow due process and ensure that approvals for development were in place prior to works being undertaken, as well as requests for further information, the applicant failed to respond in a timely manner and provide requested information. The applicant has displayed a blatant disregard for responding to Council advice and protection of the heritage elements of the subject dwelling by ignoring the advice given.

It is noted that the owners were notified of the heritage listing of the property via the orders and requisitions letter (dated 6 December 2019) that was requested by the settlement agents as part of the property settlement. The document clearly stated that the property was a Category B heritage listed property and the Place Record Form was included with the correspondence.

When people purchase properties in East Fremantle it is for a range of reasons including the prevalence of heritage properties and traditional streetscapes. In this case the dwelling is located in Richmond precinct which has numerous heritage properties. The Town actively tries to protect existing listed heritage properties and the streetscapes. At the same time the Town's officers work with owners and developers to allow heritage properties to be renovated and modernised to ensure that the dwellings are more liveable, but still demonstrate heritage characteristics. The Town is happy to consider design proposals which allow people to develop a heritage dwelling to allow it to be brought into the 21st century and ensure that heritage elements are retained and contemporary housing features are added.

However, the changes that have been undertaken by the applicant/owners are considered completely unacceptable. The works were undertaken without formal approval and it has changed the aesthetics of the dwelling. The modification to the front verandah is not acceptable as it is a fundamental element of the design which sets it apart from other Federation, Edwardian and interwar heritage buildings in the surrounding streets. The barley twist verandah posts were rare in the street and a key characteristic of the Interwar Spanish Mission style house that is 21 Walter Street. The place record clearly states:

No 21 Walter Street is a single storey house constructed in limestone, brick and rendered brick with a hipped tiled roof. It is a very fine expression of the Inter-War Spanish Mission style. It is asymmetrically composed with a part width arcaded porch. The porch sits proud of the house and is supported on barley twist columns. There is a pair of front doors flanked by sets of casement windows. There is a sunhood over the northern set of windows. The place sits on limestone foundations. The lower walls to the front facade are face brick and rendered above sill height. A soldier course header divides the face brick and rendered sections. The side elevations are rendered. The roofscape features a rendered chimney.

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The Statement of Significance continues:

The place retains its form and most of its details. There are additions to the rear.

The place is consistent with the building pattern in the Precinct. The place plays an important role in the pattern of development of a middle-class suburb.

The place has considerable aesthetic value as a fine Inter-War Spanish Mission style house. The place retains a moderate to high degree of authenticity and a high degree of integrity.

From the point of view of aesthetics, the Place Record states:

No 21 Walter Street has considerable aesthetic value as a fine Inter-War Spanish Mission style house. It retains most of the characteristic features of a dwelling of the type and period.

It goes on to say that:

No 21 Walter Street has some social value. It is associated with a significant area of middle class Federation and Inter-War period development which contributes to the community's sense of place.

The Place Record clearly states:

No 21 Walter Street is in good condition.

No 21 Walter Street retains a high degree of integrity.

And

No 21 Walter Street retains a moderate to high degree of authenticity.

The changes that have been undertaken by the applicant/owner clearly degrade the integrity and the authenticity of the heritage elements of the dwelling.

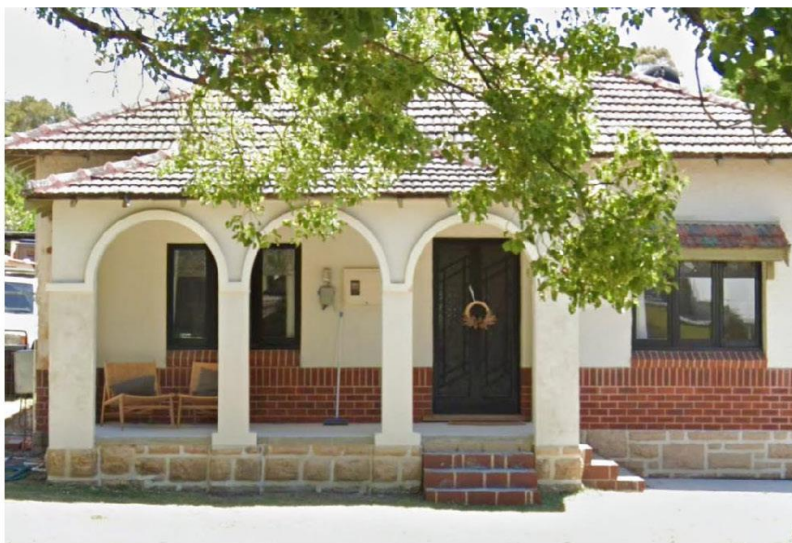
The works that have been undertaken are clearly visible from the street. The barley twist verandah supports are no longer in place or have been hidden and have been replaced with plastered columns. The aesthetic look of the barley twist columns characterises the Inter-war Spanish Mission style dwellings and without them this is lost forever. Even if the owners do not appreciate the look of the Spanish mission style dwelling it is a responsibility and requirement that the verandah supports were retained. The Town typically does not support changes to the front façade of heritage dwellings and the Residential Design Guidelines requires that additions and alterations are completed to the rear of existing dwellings and have minimal impact to the dwelling and the streetscape.

Photos have been included from Google Streetview that show the changes that have been undertaken to the front verandah. Subsequent photos taken on 9 November 2022 and included within the attachments show that there have been further changes undertaken to the property including the addition of new steps off the front verandah. The Town cannot verify whether any other changes have been made to the property externally or internally.

Before Development – April 2021



After Development – December 2021



Ms Hopley at the Town Planning Committee Meeting in December indicated that the verandah pillars were still intact and only clad and rendered. In this instance reinstatement of the pillars and verandah would be an easy exercise.

Since the Town Planning Committee Meeting in December 2022, the applicant has not contacted the Town to discuss the matter further. It is disappointing that the applicant/owner has taken so long to respond to repeated requests to engage with the Town prior to and after the Committee meeting and respond appropriately with issues regarding 21 Walter Street. If the posts were in poor condition at no stage has evidence been provided of problems with the posts in terms of their structural integrity.

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



Given that the applicant/owners have changed a fundamental feature of the Category B heritage dwelling it is recommended that the proposed development application subsequent to development be refused and the Town instructs the applicant/owners to have a full heritage impact assessment undertaken and reinstate the original pillars to remediate the works that has already been done to the heritage dwelling.

It is noted that despite a request to have the applicant/owner provide plans and building/ engineering information of the works that have been undertaken, no plans or information were submitted as part of the development application or subsequent to the Committee's deferral. No justification for the works has been provided. Indeed, with the exception of the application, the applicant has not liaised with the Town nor demonstrated any remorse for the works undertaken. It is suggested the only reason an application was submitted was because the Town had indicated that further action would be undertaken should a development application not be submitted.

It is also noted that the applicant/owners have submitted 12 letters from surrounding property owners that support the change to the verandah pillars. Although this is the case, the Town cannot allow owners to undertake changes to heritage listed properties without following due process and seeking the formal approval of the Town. Alterations and additions to existing heritage listed dwellings require the approval of the Town, irrespective of whether the neighbouring property owners support the changes or not. The works undertaken have no amenity impact to adjoining neighbours. However, as stated previously, the works that have been undertaken have removed the key and distinctive Spanish mission style verandah posts.

The photographs also show that stairs have been added to the front of the verandah which were never approved and is considered to detract from the original verandah. As a result, a requirement has been included in the final recommendation that the new stairs are to be removed. This is commensurate with the concern that the Town has that all significant works undertaken on a heritage listed property are considered and ultimately approved by the Town before they are undertaken.

At the Town Planning Meeting on 6 December, the Committee resolved:

That the matter be deferred until the March 2023 meeting to allow the applicant the time to seek a Heritage Impact Assessment.

It is noted that an email was received from the applicant/owner on 15 February 2023 stating that they were not in a financial position to have a Heritage Impact Assessment prepared and that in their view the house still remained an example of an Inter-War Spanish style building.

Notwithstanding the financial position of the applicant, no attempt to discuss the matter or concerns of administration were made regarding the proposal since the matter was deferred. Given that significant time has now passed since actions were taken by the applicant/owner to undertake works that were never approved and there does not appear to be any attempt to remedy the works, it is recommended that the Town pursues the existing recommendation as provided.

CONCLUSION

The Town of East Fremantle takes its responsibilities with regards to heritage protection seriously and it is without doubt why the Town is a sought after locality for property purchasers. The Town is supportive of renovation of heritage properties and additions that are completed in accordance with both the Burra Charter and the Hercon requirements. In this case, no formal discussions regarding changes to the dwelling were held before the works were undertaken and the works were completed irrespective of the Town's requirements and requests to submit a development application for any works.

Therefore, the development application to gain approval for the change to the front verandah pillars is recommended for refusal and a further recommendation is made to have the original or replica posts reinstalled



to return the Category B Heritage dwelling at 21 Walter Street East Fremantle as close as possible to its original verandah form. Photographic evidence must be presented to the Town that demonstrates that the work is completed. In addition, the owners are requested to have a heritage impact assessment of the whole dwelling completed to verify the state of the dwelling and ensure that the current state of the dwelling is on record with the Town. The heritage assessment is also requested to ensure the works are reinstalled as per heritage best practice. Failure to complete the required works and additional requirements will result in the Town undertaking legal action against the property owners. The Town requires that all property owners abide by the requirements set out in the Planning and Development Act 2005 and associated regulations.

- Mrs Hopley (owner) spoke against the officer's recommendation.

OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

12.2 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION TP010321

Moved Cr Nardi, seconded Mayor O'Neill

That Council:

1. refuse the proposed approval subsequent to development (removal of original barley twist verandah posts and replacement with plastered piers) at 21 (Lot 48) Walter Street, East Fremantle in accordance with the application submitted 1 October 2022 for the following reasons;
In the opinion of the Town the proposed development conflicts with provisions of Clause 67 of the Planning and Development (Local Planning Scheme) Regulation 2015:
(a) the aims and provisions of this Scheme;
(b) the requirements of orderly and proper planning;
(g) any local planning policy for the Scheme area;
(k) the built heritage conservation of any place that is of cultural significance;
(l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;
(m) the compatibility of the development with its setting, including —
(i) the compatibility of the development with the desired future character of its setting;
(n) the amenity of the locality including the following —
(ii) the character of the locality;
(zb) any other planning consideration the local government considers appropriate.
2. requires the applicant/ owner to engage a qualified heritage consultant or heritage architect to complete a heritage impact assessment of the whole dwelling. The heritage consultant is to provide advice in the heritage impact assessment regarding best practice heritage processes for the restoration of the pillars. A copy of the heritage impact assessment is to be submitted to the Town within the next 90 days.
3. requires the applicant/ owner to remove the current plastered verandah pillars and reinstate/restore the original verandah pillars within the next 120 days.
4. requires the applicant/owner to remove the current stairs located at the front of the verandah and restore the limestone footings directly behind these stairs within 120 days.
5. request the applicant to provide written and photographic evidence of completion of remediation works to the Town within 7 days after completion of the restoration of the verandah pillars.
6. require an application for a BA13 (application for building approval certificate) and BA18 (certificate of building compliance) to be completed by a private building surveyor appointed by the property owners and submitted to the Town for works to be completed.

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



Advice note:

- 1. Failure to complete 2 and 3 above will require the Town to undertake additional actions which may include legal proceedings against the owners in accordance with section 222 of the Planning and Development Act (2005).**

(CARRIED UNANIMOUSLY)

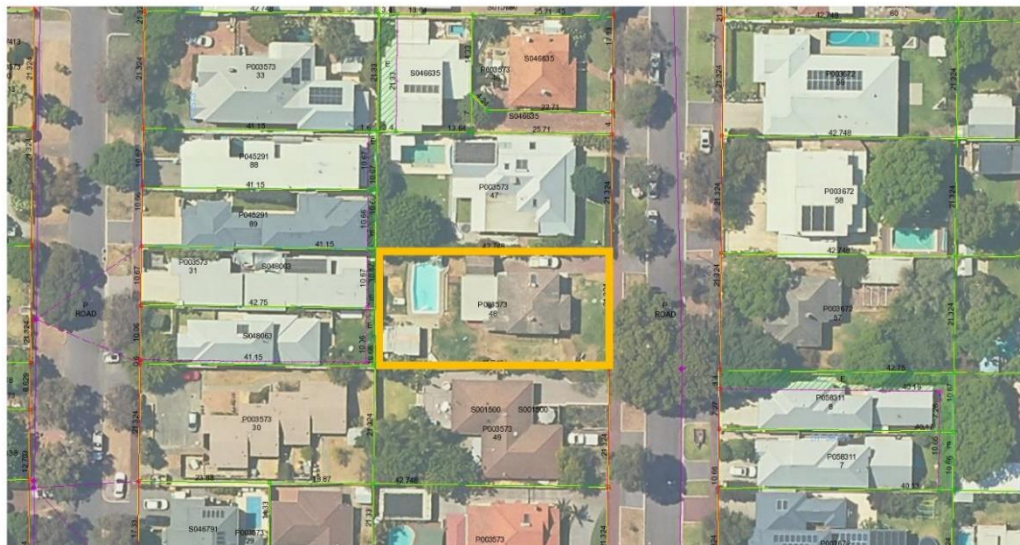
Note: As 4 Committee members voted in favour of the Reporting Officer's recommendation, pursuant to Council's decision regarding delegated decision making made on 21 June 2022, this application is deemed determined, on behalf of Council, under delegated authority.

REPORT ATTACHMENTS

Attachments start on the next page

Attachment -1

21 Walter Street – Location Plan



Attachment 1

Attachment -2

21 Walter Street – Photos



Attachment -2

PLACE RECORD FORM

PRECINCT	Richmond
ADDRESS	21 Walter Street
PROPERTY NAME	N/A
LOT NO	Lot 48
PLACE TYPE	Residence
CONSTRUCTION DATE	C 1937
ARCHITECTURAL STYLE	Inter-War Spanish Mission
USE/S	Original Use: Residence/ Current Use: Residence
STATE REGISTER	N/A
OTHER LISTINGS	N/A
MANAGEMENT CATEGORY	Category B
PHYSICAL DESCRIPTION	<p>No 21 Walter Street is a single storey house constructed in limestone, brick and rendered brick with a hipped tiled roof. It is a very fine expression of the Inter-War Spanish Mission style. It is asymmetrically composed with a part width arcaded porch. The porch sits proud of the house and is supported on barley twist columns. There is a pair of front doors flanked by sets of casement windows. There is a sunhood over the northern set of windows. The place sits on limestone foundations. The lower walls to the front facade are face brick and rendered above sill height. A soldier course header divides the face brick and rendered sections. The side elevations are rendered. The roofscape features a rendered chimney.</p>

Attachment -2

HISTORICAL NOTES

The place retains its form and most of its details. There are additions to the rear.

The place is consistent with the building pattern in the Precinct. The place plays an important role in the pattern of development of a middle-class suburb.

In September 1883 Stephen Henry Parker and James Morrison of Perth commenced subdivision of 65 acres of land to the north of Canning Road. The subdivision occurred at Swan Locations 63, 176, 219 and the south - western portion of Swan Location 306. The subdivision included Preston Point Road, Alcester Gardens, Wolsely Gardens, Victoria Road, Alexandra Road, Parry Avenue, and Salvado Avenue.

The Richmond Precinct was owned by Walter Easton and was named after the town of Richmond where Easton lived in England. In 1901 Easton's sons subdivided Windsor Estate. New streets to the subdivision of the Windsor Estate were named after various members of the Easton family; Walter, Gill, Stratford and Morgan (later Osborne Road).

Initially lot sizes were generous but sold at a slow rate. The initial development of the Richmond Precinct occurred at Canning Highway and Preston Point Road. Substantial residences were developed on these streets giving precedence to the future development of Richmond. The distinct architecture of Canning Highway and Preston Point Road distinguish Richmond from the surrounding area.

By 1913 there were approximately 40 residences in the area between Preston Point Road and Alexandra Road. Osborne Road, Windsor Road and Gill Street had several buildings apiece by 1913. By 1931 approximately half the lots were developed. In 1921 Richmond Primary School was developed between Windsor and Osborne Road and several Inter-War residences were developed in the immediate area. In the 1930s the Workers' Homes' Board developed a number of weatherboard, asbestos, brick and tiled residences. Inter-War style front porches were preferred over Federation style full width verandahs.

Redevelopments have occurred throughout the Richmond Precinct. Large lot sizes have allowed Richmond to be subject to the redevelopment of group and multiple housing. However, significant clusters of heritage dwellings remain throughout.

OWNERS

Unknown

HISTORIC THEME

Demographic Settlements - Residential Subdivision

CONSTRUCTION MATERIALS

Walls – Limestone, brick and rendered brick.

Roof – Tiles

PHYSICAL SETTING

The residence is situated on a gently sloping site with lawned gardens. There is a concrete kerb to the lot boundary.

STATEMENT OF SIGNIFICANCE

No 21 Walter Street is a single storey house constructed in limestone, brick and rendered brick with a tiled roof. It has historic and aesthetic value for its contribution to Richmond's high concentration of predominantly Federation and Inter-War period houses and associated buildings. The place contributes to the local community's sense of place.

The place has considerable aesthetic value as a fine Inter-War Spanish Mission style house. The place retains a moderate to high degree of authenticity and a high degree of integrity.

The additions to the rear have no significance.

AESTHETIC SIGNIFICANCE

No 21 Walter Street has considerable aesthetic value as a fine Inter-War Spanish Mission style house. It retains most of the characteristic features of a dwelling of the type and period.

Attachment 1

Attachment -2

HISTORIC SIGNIFICANCE

No 21 Walter Street has some historic value. It was part of the suburban residential development associated with the expansion of East Fremantle and the subdivision of Walter Easton's Estate from 1901.

SCIENTIFIC SIGNIFICANCE

N/A

SOCIAL SIGNIFICANCE

No 21 Walter Street has some social value. It is associated with a significant area of middle-class Federation and Inter-War period development which contributes to the community's sense of place.

RARITY

No 21 Walter Street is not rare in the immediate context but Richmond has rarity value as a cohesive middle-class suburb.

CONDITION

No 21 Walter Street is in good condition.

INTEGRITY

No 21 Walter Street retains a high degree of integrity.

AUTHENTICITY

No 21 Walter Street retains a moderate to high degree of authenticity.

MAIN SOURCES

MINUTES OF TOWN PLANNING MEETING TUESDAY, 7 MARCH 2023



13 MATTERS BEHIND CLOSED DOORS

Nil

14 CLOSURE OF MEETING

There being no further business, the Presiding member declared the meeting closed at 7.11 pm

*I hereby certify that the Minutes of the ordinary meeting of the Town Planning Committee of the Town of East Fremantle, held on **7 March 2023**, Minute Book reference 1 to 14 were confirmed at the meeting of the Committee on:*

.....

Presiding Member

13 REPORTS - PLANNING

Reports start on the next page

13.1 7 VIEW TERRACE - NEW DWELLING - AMENDED PLANS

Report Reference Number	OCR-1915
Prepared by	James Bannerman
Supervised by	Andrew Malone
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple majority
Documents tabled	Nil
Attachments	

1. Plans dated 13 March 2023

PURPOSE

The purpose of this report is for Council to consider a development application for a new dwelling at 7 (Lot 242) View Terrace, East Fremantle.

EXECUTIVE SUMMARY

This development application proposes a large double storey dwelling at 7 (Lot 242) View Terrace, East Fremantle.

Amended plans that modified the design such that the minimum amount of open space was provided in accordance with the Residential Design Codes were submitted to the Town on 13 March 2023. As a result the amount of open space provided on site has been removed from the list of variations. The other variations and associated comment are included in the minutes of the Town Planning Committee from 7 March 2023.

It is recommended that Council support the proposed development subject to the conditions included in the final recommendation.

BACKGROUND

Zoning	Residential R17.5
Site Area	890m ²
Heritage	N/A
Fremantle Port Buffer	N/A
Previous Decisions of Council and/or History of Issue Onsite	Demolition permit 2021118 - Existing dwelling demolished – approved 14 October 2021

CONSULTATION

See Minutes of Town Planning Committee 7 March 2023.

STATUTORY ENVIRONMENT

Planning and Development Act 2005
Residential Design Codes (Volume 1)
Local Planning Scheme No 3

POLICY IMPLICATIONS

Residential Design Guidelines

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020-2030 states as follows;

Built Environment

Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces.

3.1 Facilitates sustainable growth with housing options to meet future community needs.

3.1.1 Advocate for a desirable planning and community outcome for all major strategic development sites.

3.1.2 Plan for a mix of inclusive diversified housing options.

3.1.3 Plan for improved streetscapes.

3.2 Maintaining and enhancing the Town's character.

3.2.1 Ensure appropriate planning policies to protect the Town's existing built form.

3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.

3.3.1 Continue to improve asset management within resource capabilities.

3.3.2 Plan and advocate for improved access and connectivity.

RISK IMPLICATIONS

A risk assessment was undertaken and the risk to the Town in determining this application was deemed to be negligible.

SITE INSPECTION

A site inspection was carried out.

COMMENT

A development application for a new dwelling at 7 (Lot 242) View Terrace, East Fremantle was presented to Town Planning Committee meeting on 7 March 2023. A decision was made by Committee to defer the development application until the Town Planning Committee meeting on 4 April, however the application failed to receive four votes so could not be determined under delegation by the Committee. The application is therefore presented to Council for consideration.

Following discussions between the applicant, consultant planner and the Town, amendments were made to the design presented at Town Planning Committee and submitted to the Town on 13 March 2023. Adjustments were made to the following elements of the design;

- The area of the gym room was reduced in size and moved east to replace the ensuite, which in turn has been reduced in size and moved to abut the alfresco kitchenette.
- The laundry, powder room and bedroom 1 passage were reduced by 200mm to allow for the area for the gym.
- The ensuite 1 has been pushed up 200mm to retain the area for the bedroom 1 robe.
- More of the alfresco area is open on two sides so is not included in site cover and adds to the open space on site.

The variations of the proposal are listed below;

- (i) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall- Garage – Ground Floor – 1m required, 0m provided,
- (ii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Kitchen, Scullery, Toilet – Ground Floor – 1.5m required, 1m provided,
- (iii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Western Wall – Ensuite 1, Robe, Store, Corridor, Store, Office – 1.5m required, 1.4m provided,
- (iv) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Bed 2, Bed 3 – Upper Storey – 1.5m required, 1.4m provided,

- (v) Clause 5.1.3 – Residential Design Codes – Western Wall – Dining, Sitting, Bar, Powder Room & Bed 4 – Upper Storey – 6.1m required, 2.85m provided,
- (vi) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Western Wall - 1m setback from boundary required, less than 1m provided, and
- (vii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Eastern Wall - 1m setback from boundary required, less than 1m provided.

In light of the above, the amended plans have addressed Town Planning Committee's request to comply with the open space provision of the Residential Design Codes. The variation in relation to open space has been removed from the final recommendation as the design is now compliant with open space provision. There are no other changes which have an impact on the design or the assessment of the development application.

CONCLUSION

It is recommended that the development application (as amended) for a new dwelling at 7 (Lot 242) View Terrace, East Fremantle be supported by Council subject to the conditions.

13.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That development approval is granted, and Council exercises its discretion regarding the following;

- (i) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall- Garage – Ground Floor – 1m required, 0m provided
- (ii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Kitchen, Scullery, Toilet – Ground Floor – 1.5m required, 1m provided
- (iii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Western Wall – Ensuite 1, Robe, Store, Corridor, Store, Office – 1.5m required, 1.4m provided
- (iv) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Eastern Wall – Bed 2, Bed 3 – Upper Storey – 1.5m required, 1.4m provided
- (v) Clause 5.1.3 – Residential Design Codes – Western Wall – Dining, Sitting, Bar, Powder Room & Bed 4 – Upper Storey – 6.1m required, 2.85m provided
- (vi) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Western Wall– 1m setback from boundary required, less than 1m provided
- (vii) Clause 5.3.7 – Residential Design Codes – Site Works – Retaining Walls – Eastern Wall– 1m setback from boundary required, less than 1m provided

for a new dwelling at No. 7 (Lot 242) View Terrace, East Fremantle, in accordance with the plans submitted 13 March 2023, subject to the following conditions:

- (1) Visual privacy screening is to be installed on the western side of the external staircase as shown on the plans.
- (2) Existing trees located within the verge are a Town asset and as such must be retained and not pruned, shaped, or modified except where otherwise approved for removal or modification by the Town.
- (3) During construction the verge trees are to be protected with cages around the trunks to ensure that they are not damaged by surrounding works, vehicles, or materials.
- (4) An application is to be submitted to the Operations Department of the Town for the removal of any verge trees. Verge trees are not to be removed without written approval from the Town.
- (5) Prior to lodging an application for a building permit, the applicant must submit and have approved by the Town, and thereafter implement to the satisfaction of the Town, a construction management plan addressing the following matters:

- a) How materials and equipment will be delivered and removed from the site.
 - b) How materials and equipment will be stored on site.
 - c) Parking arrangements for contractors.
 - d) Construction waste disposal strategy and location of waste disposal bins.
 - e) Details of cranes, large trucks or similar equipment which may block public thoroughfares during construction.
 - f) How risks of wind and/or waterborne erosion and sedimentation will be minimised during and after the works.
 - g) Other matters likely to impact on the surrounding properties.
- (6) The footpath is to always remain accessible to pedestrians.
- (7) Any proposed new fencing or walls in the front setback area will require the submission of a development application for the consideration of the Town. All fencing and gates within the street setback area is to be in compliance with the front fence provisions of the Residential Design Guidelines.
- (8) The works are to be constructed in conformity with the drawings and written information accompanying the application for development approval other than where varied in compliance with the conditions of this development approval or with the Town's further approval.
- (9) The proposed works are not to be commenced until Council has received an application for a Building Permit and the Building Permit issued in compliance with the conditions of this development approval unless otherwise amended by the Town.
- (10) With regards to the plans submitted with respect to the Building Permit application, changes are not to be made in respect of the plans which have received development approval, without those changes being specifically marked for the Town's attention.
- (11) All stormwater is to be disposed of on site, an interceptor channel installed if required and a drainage plan be submitted to the satisfaction of the Town prior to the issue of a Building Permit.
- (12) If requested by the Town within the first two years following installation, the roofing is to be treated to reduce reflectivity. The treatment to be to the satisfaction of the Town and all associated costs to be borne by the owner.
- (13) All introduced filling of earth to the lot or excavated cutting into the existing ground level of the lot, either temporary or permanent, shall be adequately controlled to prevent damage to structures on adjoining lots or in the case of fill, not be allowed to encroach beyond the lot boundaries. This shall be in the form of structurally adequate retaining walls and/or sloping of fill at the natural angle of repose and/or another method as approved by the Town.
- (14) Where this development requires that any facility or service within a street verge (street trees, footpath, crossover, light pole, drainage point or similar) is to be removed, modified or relocated then such works must be approved by the Town and if approved, the total cost to be borne by the applicant. The Town must act reasonably and not refuse any reasonable proposal for the removal, modification or relocation of such facilities or services (including, without limitation any works associated with the proposal) which are required by another statutory or public authority.
- (15) This development approval is to remain valid for a period of 24 months from date of this approval.

Footnote:

The following are not conditions but notes of advice to the applicant/owner:

- (a) *This decision does not include acknowledgement or approval of any unauthorised development which may be on site.*
- (b) *A copy of the approved plans as stamped by the Town are attached and the application for a Building Permit is to conform with the approved plans unless otherwise approved by the Town.*
- (c) *An application for a new crossover is to be submitted to the Operations Department of the Town and plans are to be included with the application that meets the requirements of the Town's crossover policy, the Residential Design Guidelines and the Urban Streetscape and Public Realm Style Guide. This application and relevant information are available at the following links;
Crossover Specifications*

<https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Documents/works-reserves/Crossover Specification 2017.pdf>

Residential Design Guidelines

[https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Document-Centre/local-planning-](https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Document-Centre/local-planning-policies/3 1 1 LPP Residential Design Guidelines Amended 17 May 2016.pdf)

[policies/3 1 1 LPP Residential Design Guidelines Amended 17 May 2016.pdf](https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Document-Centre/local-planning-policies/3 1 1 LPP Residential Design Guidelines Amended 17 May 2016.pdf)

Urban Streetscape and Public Realm Style Guide

<https://www.eastfremantle.wa.gov.au/documents/914/urban-streetscape-and-public-realm-style-guide>

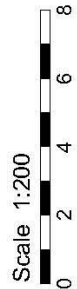
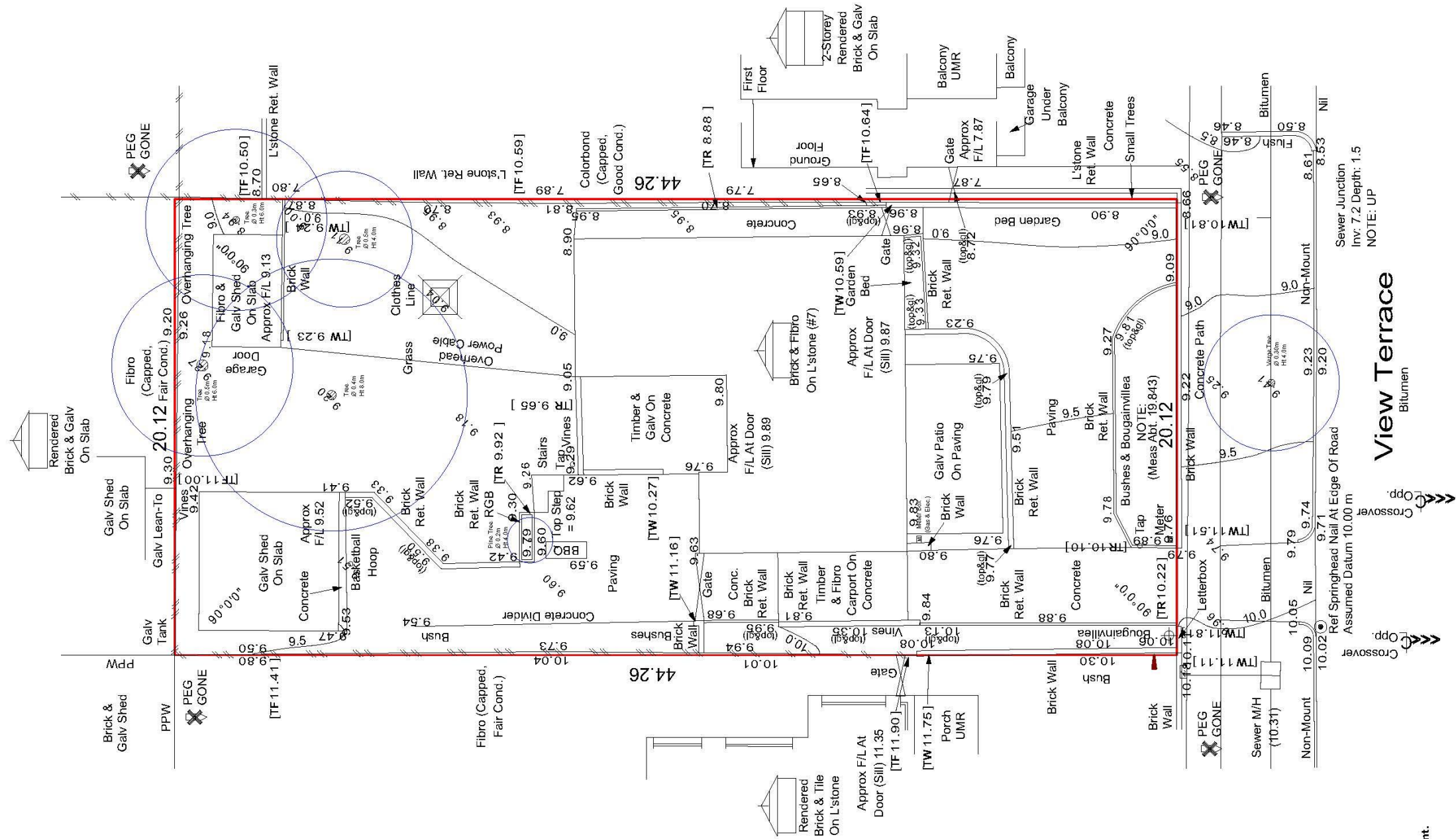
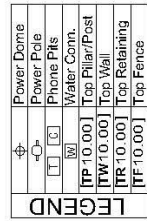
Application to Conduct Crossover Works

<https://www.eastfremantle.wa.gov.au/Profiles/eastfremantle/Assets/ClientData/Documents/works-reserves/Application to conduct crossover works.pdf>

- (d) It is recommended that the applicant provides a structural engineer's dilapidation report, at the applicant/owner expense, specifying which structures on adjoining sites may be adversely affected by the works and providing a record of the existing condition of the structures. A copy of the dilapidation report should be lodged with the Town and one copy should be given to the owner of any affected property.**
- (e) All noise levels produced by the construction of the development are to comply with the provisions of the Environmental Protection (Noise) Regulations 1997 (as amended).**
- (f) Matters relating to dividing fences are subject to the Dividing Fences Act 1961.**
- (g) Trees on verges are the property of the Town of East Fremantle. They are not to be damaged, pruned or removed. Any actions which harm verge trees will result in the Town acting against the owners/builders/contractors responsible. If there are concerns regarding trees owners/builders/contractors are asked to contact the Town to seek further advice.**
- (h) Any damage to other Town assets including but not limited to the kerb, drainage, footpaths, roads, and signage will have to be repaired by the applicant/owners/contractors at their cost.**
- (i) A construction management plan will have to be prepared and submitted as part of the building permit application to show traffic management, contractor parking and materials storage.**

REPORT ATTACHMENTS

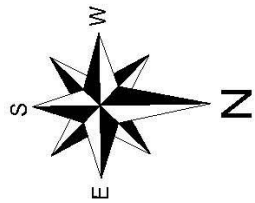
Attachments start on the next page



<p>37-89 Guthrie Street Osborne Park, WA 6017</p> <p>PO Box 1611 Osborne Park Business Centre WA 6917</p> <p>Ph: (08) 9446 7361 Fax: (08) 9446 7361 Email: perth@cottage.com.au Web: www.cottage.com.au</p>	<p>JOB # 504190</p> <p>ADDRESS #7 View Terrace</p> <p>SUBURB East Fremantle</p> <p>LGA TOWN OF EAST FREMANTLE</p> <p>DRAWN T.Currey</p>	<p>GPS</p> <p>LOT</p> <p>AREA</p> <p>DATE</p>	<p>Lat: -32.033101 Long: 115.767722</p> <p>Lot 242 (Plan 1794)</p> <p>VOL. 1076 FOL916</p> <p>890m²</p> <p>07 Jul 21</p>	<p>ROADS</p> <p>KERBS</p> <p>FOOTPATH</p> <p>SOIL</p> <p>DRAINAGE</p> <p>VEGETATION</p>	<p>Bitumen</p> <p>Non-Mount / Nil</p> <p>Concrete</p> <p>Sand</p> <p>Good</p> <p>Dense Grass Cover</p>	<p>ELEC. U/Ground</p> <p>COMMS. Yes</p> <p>WATER Yes</p> <p>GAS Check Alinta</p> <p>SEWER Yes</p> <p>COASTAL No</p>
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(Approximate Only
Confirm With Shire)

346 of 477



LOT MISCLOSE
0.000 m

DISCLAIMER: Due to lack of survey marks/pegs, all building offset dimensions & features are approximate only and positioned from existing pegs/fences and walls. Any design that involves additions to any structures to be removed and exact offsets provided to your designer/architect before any plans are produced and before any work is started on site.

DISCLAIMER:
Lot boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may affect building on the property.

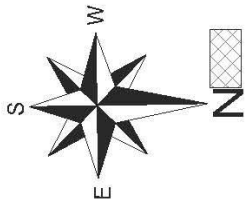
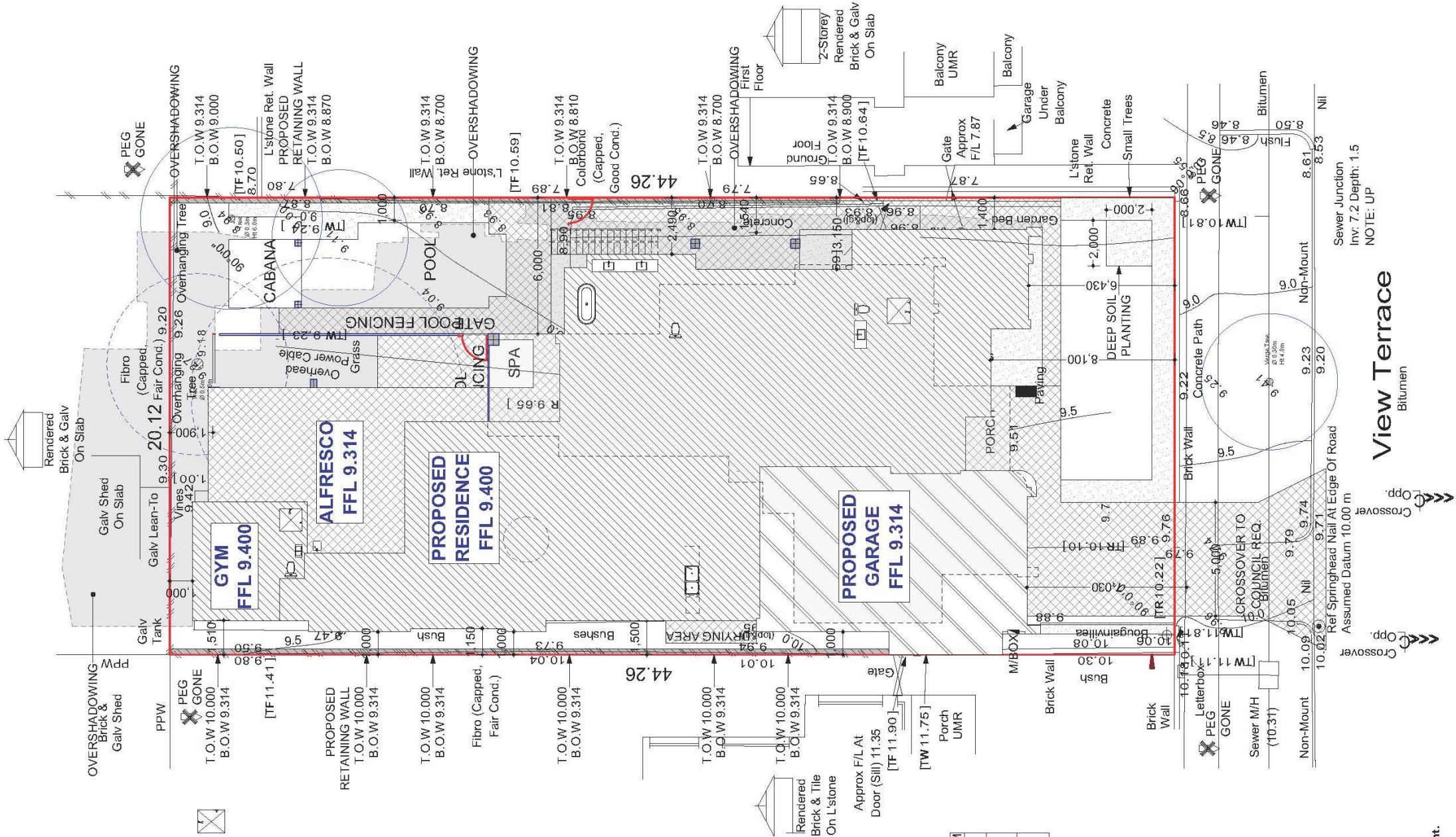
ADDITIONAL COMMENT:
Survey does not include verification of cadastral boundaries. All features and levels shown are based on orientation to existing pegs and fences only which may not be on correct cadastral alignment. Any designs based or dependent on the location of existing features should have those features' location verified in relation to the true boundary.

Survey shows visible features only and will not show locations of underground pipes or conduits for internal or mains services. Verification of the location of all internal and mains services should be confirmed prior to finalisation of any

design partner:
Cottage & Engineering surveys accept no responsibility for any physical on site changes to the parcel or portion of the parcel of land shown on this survey including any adjoining neighbours levels and features that have occurred after the date on this survey. All Sewer details plotted from information supplied by Water Corporation.

COTTAGE SURVEYS

LEGEND	
	Power Dome
	Power Pole
	Phone Pits
	Water Conn.
	TP-10.00 Top Pillar/Post
	TR-10.00 Top Retaining
	TF-10.00 Top Fence



LEGEND	
	UPPER FLOOR LEVEL
	GRANO
	PAVING
	LANDSCAPING AREA
	GRASSED AREA
	TREE TO BE REMOVED

SITE	AREA	PERCENTAGE
SITE	890.00 m ²	
SITE OVERSHADOWING	112.75 m ²	12.65%
EXTENDED OVERSHADOWING	68.56 m ²	0.02 %

LOT MISCLOSE
0.000 m

DISCLAIMER:
Due to lack of survey marks/pegs, all building offset dimensions & features are approximate only and positioned from existing pegs/fences and walls which may not be on the correct alignment. Any design that involves additions to any structures shown on this plan should be referred to your designer/architect before any plans are produced and before any work is started on site.

DISCLAIMER:
Lot boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may affect building on the property.

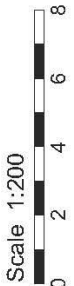
DISCLAIMER:
Survey does not include verification of cadastral boundaries. All features and levels shown are based on orientation to existing pegs and fences only which may not be on correct cadastral alignment. Any designs based or dependent on the location of existing features should have those features' location verified in relation to the true boundary.

DISCLAIMER:
Survey shows visible features only and will not show locations of underground pipes or conduits for internal or mains services. Verification of the location of all internal and mains services should be confirmed prior to finalisation of any design.

DISCLAIMER:
Cottage & Engineering surveys accept no responsibility for any physical on site changes to the parcel or portion of the parcel of land shown on this survey including any adjoining neighbours levels and features that have occurred after the date on this survey. All Sewer details plotted from information supplied by Water Corporation.

COTTAGE SURVEYS

87-89 Guthrie Street Osborne Park, WA 6017	JOB # 504190	GPS	Lat: -32.033101 Long: 115.76772	ROADS	Bitumen	ELEC.	U/Ground
PO Box 1611 Osborne Park Business Centre WA 6917	ADDRESS #7 View Terrace SUBURB East Fremantle	LOT	Lot 242 (Plan 1794)	KERBS	Non-Mount / Nil	COMMS.	Yes
P: (08) 9446 7361 E: perth@cottage.com.au W: www.cottage.com.au	LGA TOWN OF EAST FREMANTLE	DATE	07 Jul 21	FOOTPATH	Concrete	WATER	Yes
				SOIL	Sand	GAS	Check Alinta
				DRAINAGE	Good	SEWER	Yes
				VEGETATION	Dense Grass Cover	COASTAL	No
				SSA No			



(Approximate only
Confirm With Site)

LEGEND

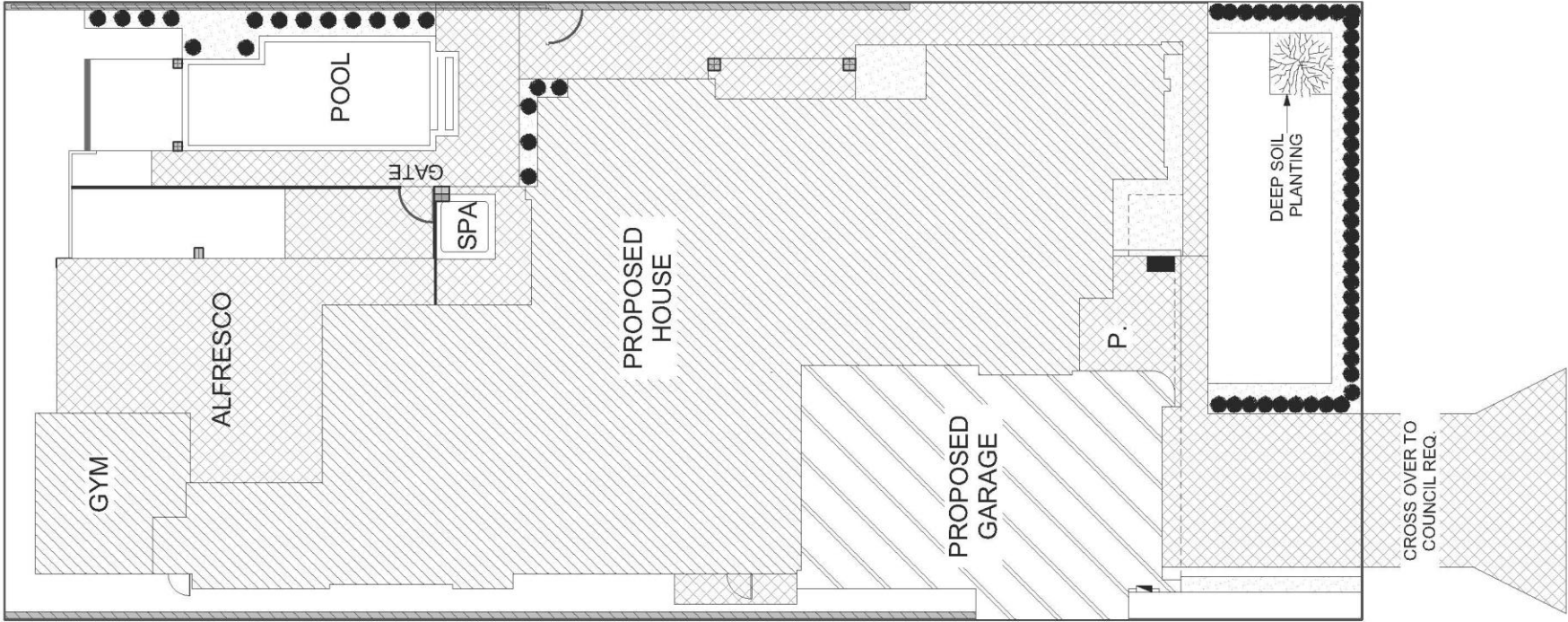
PAVING

LANDSCAPING AREA

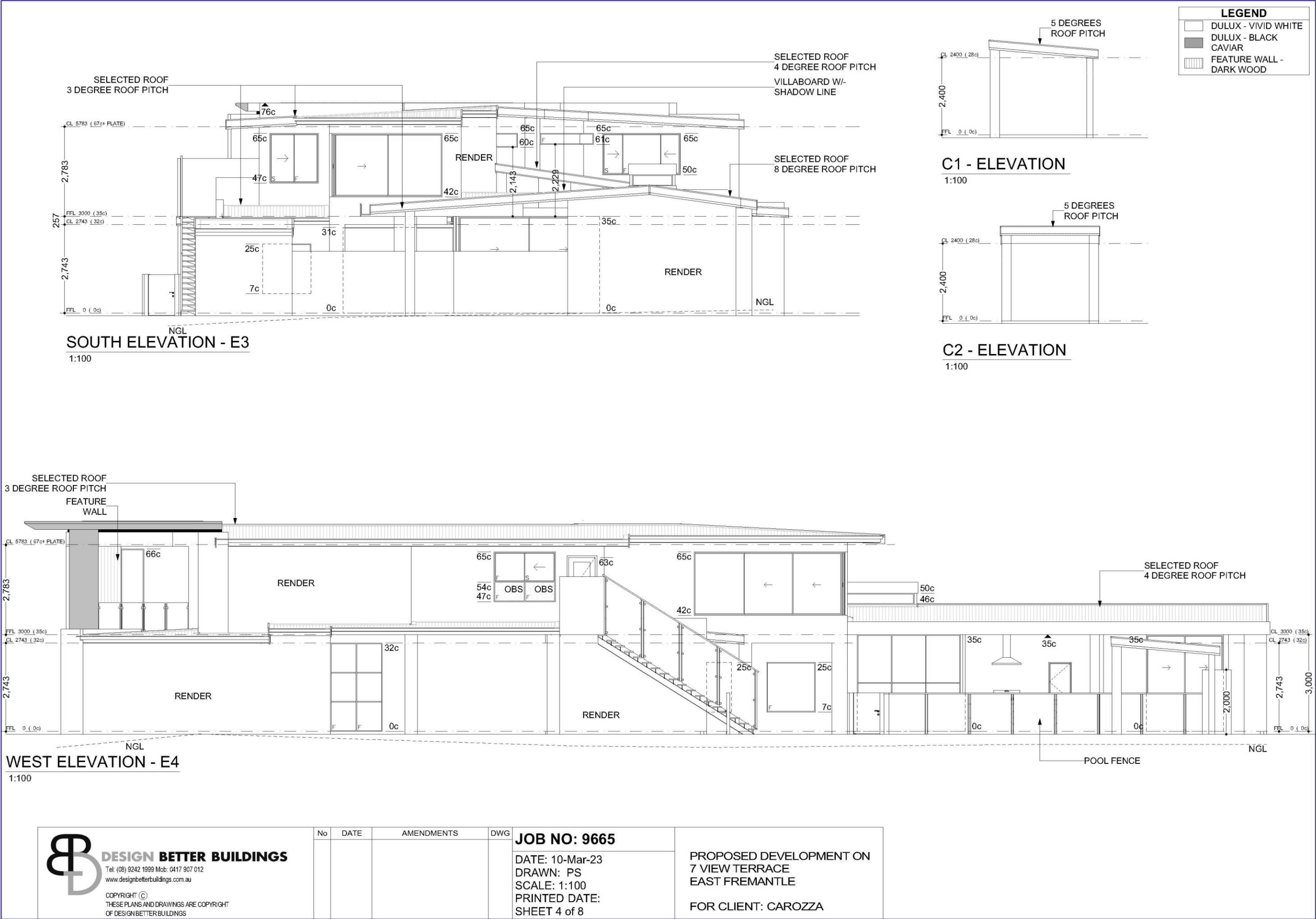
GRASSED AREA

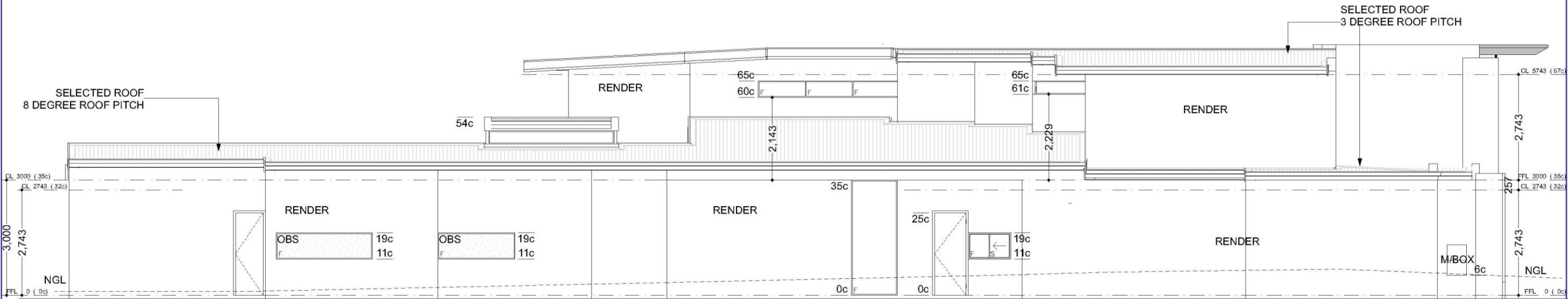
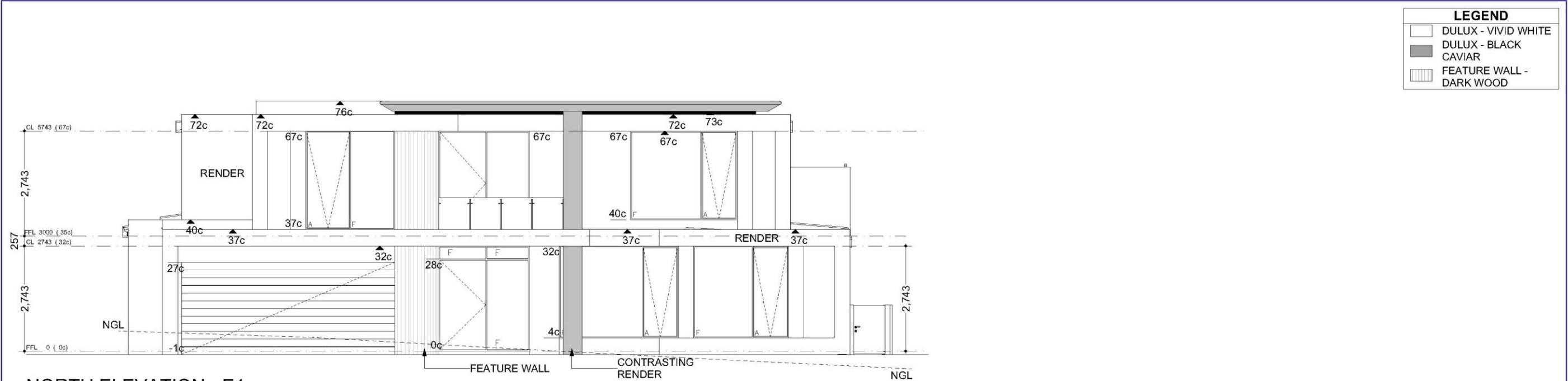
LOMANDRA (FILIFORMIS)


NEW PROPOSED TREE



<div><div><div>DESIGN BETTER BUILDINGS</div><div>Tel: (08) 9242 1999 Mob: 0417 907 012 www.designbetterbuildings.com.au</div><div>COPYRIGHT © THESE PLANS AND DRAWINGS ARE COPYRIGHT OF DESIGN BETTER BUILDINGS</div></div></div>	No	DATE	AMENDMENTS	DWG	JOB NO: 9665	PROPOSED DEVELOPMENT ON 7 VIEW TERRACE EAST FREMANTLE FOR CLIENT: CAROZZA
					DATE: 10-Mar-23 DRAWN: PS SCALE: 1:100 PRINTED DATE: SHEET 7 of 8	

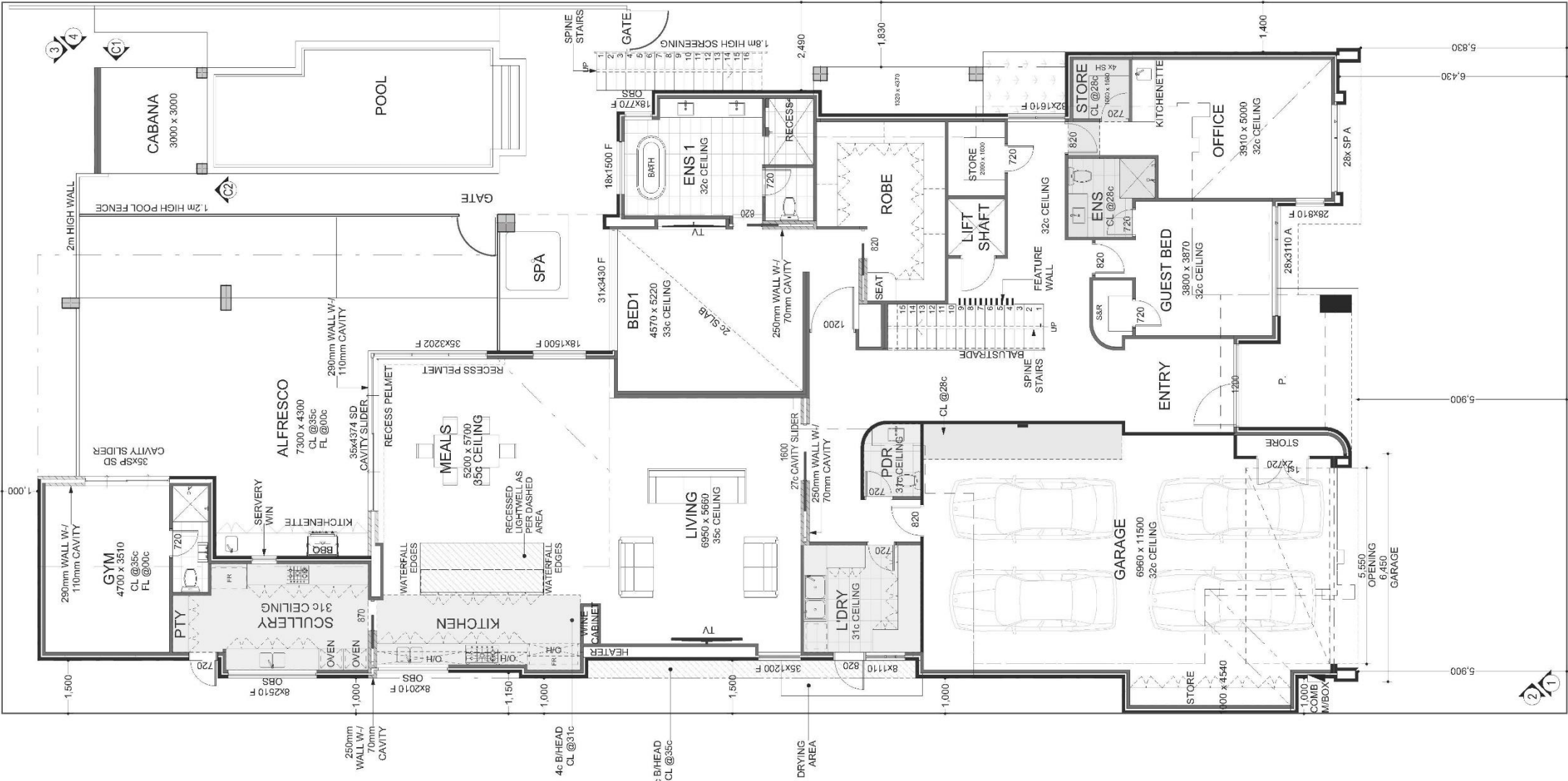
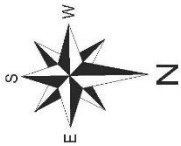




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BUILDING AREA	
GROUND FLOOR	322.04 m ²
UPPER FLOOR	208.62 m ²
GARAGE	88.20 m ²
AREA OF ALFRESCO OPEN ON 2/+ SIDES	42.37 m ²
GYM	23.99 m ²
BALCONY	11.00 m ²
TOTAL	697.22 m ²

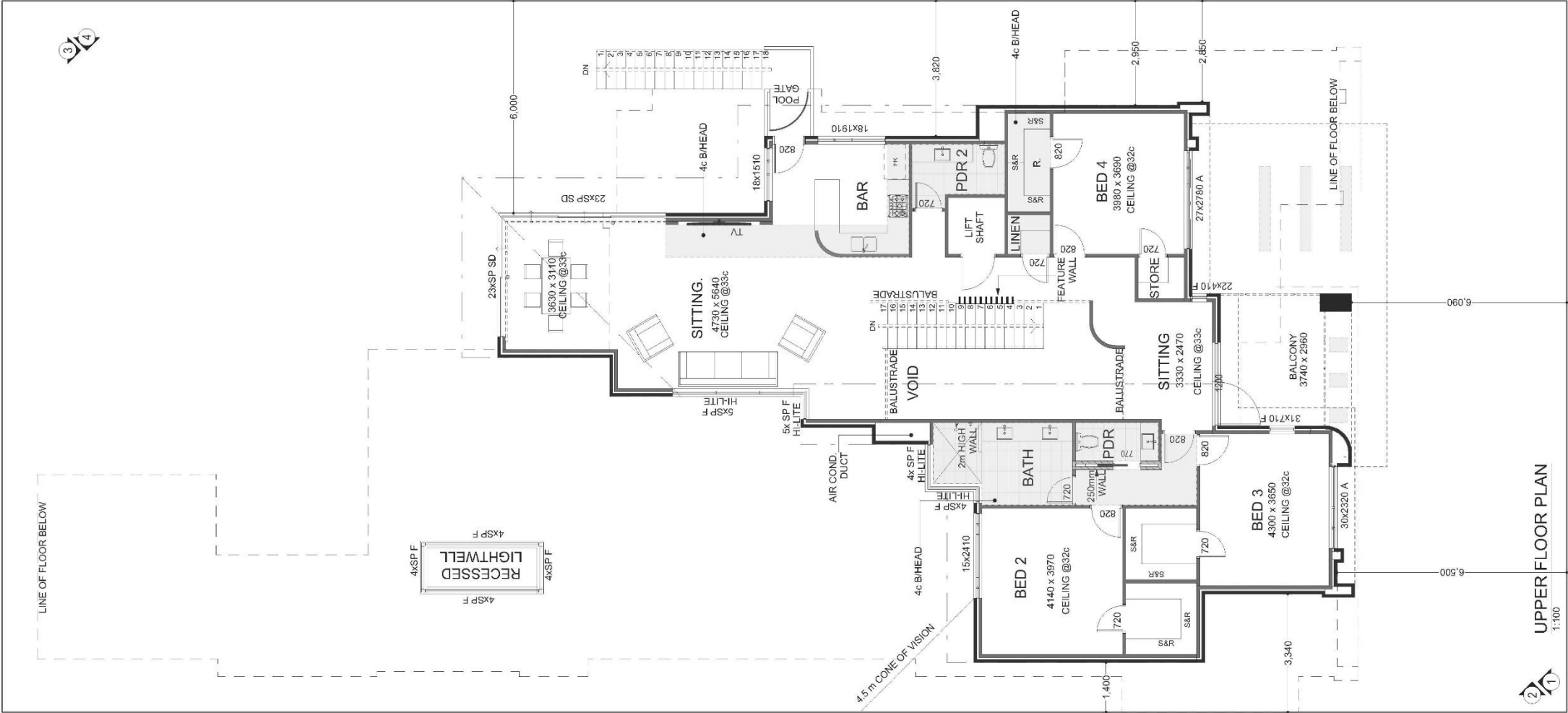
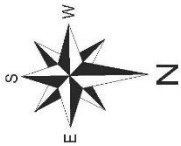
OPEN SPACE CALC.	
GROUND FLOOR	322.04 m ²
GARAGE	88.20 m ²
AREA OF ALFRESCO ENCL. ON 2/+ SIDES	9.72 m ²
GYM	23.99 m ²
TOTAL	444.95 m ²
SITE AREA	890.00 m ²
SITE COVER	50.00%



GROUND FLOOR PLAN
1:100

BUILDING AREA	
GROUND FLOOR	322.04 m ²
UPPER FLOOR	208.62 m ²
GARAGE	88.20 m ²
AREA OF ALFRESCO OPEN ON 2/+ SIDES	42.37 m ²
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GYM	23.99 m ²
TOTAL	444.95 m ²
SITE AREA	890.00 m ²
SITE COVER	50.00%





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No	DATE	AMENDMENTS

DWG

JOB NO: 9665

DATE: 10-Mar-23
DRAWN: PS
SCALE: 1:100
PRINTED DATE:
SHEET 5 of 8

PROPOSED DEVELOPMENT ON
7 VIEW TERRACE
EAST FREMANTLE

FOR CLIENT: CAROZZA

13.2 8 BAY PATCH STREET - USE OF THE COMMON SEAL

Report Reference Number	OCR-1887
Prepared by	James Bannerman
Supervised by	Andrew Malone Executive Manager Regulatory Services
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Landgate Section 70A Notification
2. Letter of Approval and notice of determination

PURPOSE

The purpose of this report is for Council to endorse the actions of the Mayor and CEO in signing and affixing the common seal to a section 70A notification as required by a condition of development approval for a new two storey dwelling at 8 (Lot 296) Bay Patch Street East Fremantle.

EXECUTIVE SUMMARY

Council considered and approved a development application for a new two storey dwelling at 8 (Lot 296) Bay Patch Street East Fremantle at the Town Planning Committee Meeting on 5 July 2022 (P42/22). A dwelling with four bedrooms, three bathrooms, study and alfresco area on a compact, vacant lot within the Richmond Raceway Precinct is currently under construction. Main Roads requested a condition be included in the development approval. This condition required the addition of a section 70A notification on the property title due to noise associated with the proximity of the dwelling to Marmion Street and Stirling Highway. The Mayor and the CEO are required to sign and affix the common seal to the documentation that is lodged with Landgate by the owner to have the section 70A notification added to the title.

It is recommended Council endorse the actions of the Mayor and CEO in signing and affixing the common seal to the section 70A notification.

BACKGROUND

Zoning	Residential R30
Site Area	342m ²
Heritage	N/A
Fremantle Port Buffer	Area 3
Previous Decisions of Council and/or History of Issue Onsite	Vacant Lot
Town Planning Committee Approval	5 July 2022

CONSULTATION

N/A

STATUTORY ENVIRONMENT

s.9.49A Local Government Act 1995 Execution of Documents

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

N/A

RISK IMPLICATIONS

There are no material risks associated with this item.

SITE INSPECTION

N/A

COMMENT

Council considered and approved a development application for a new two storey dwelling at 8 (Lot 296) Bay Patch Street at the Town Planning Committee Meeting on 5 July 2022 (P42/22). A dwelling with four bedrooms, three bathrooms, study and alfresco area on a compact, vacant lot within the Richmond Raceway Precinct is currently under construction. As part of the development approval a condition was included that required a section 70A notification to be included on the property title to notify owners of the property that noise is an issue on site due to its proximity to Stirling Highway and Marmion Street. This followed a referral response from Main Roads requesting such a condition. The Mayor and the CEO are required to sign and affix the common seal to the documentation that is lodged with Landgate by the owner to have the section 70A notification added to the title.

It is recommended that Council support the officer recommendation. This recommendation ensures that the actions of the Mayor and CEO in signing and affixing the common seal will be in accordance with section 9.49A of the Local Government Act 1995 in relation to execution of documents.

13.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council endorse the actions of the Mayor and CEO in signing and affixing the common seal to a section 70A notification as required under planning condition (2) of development application number P42/22 for a new two storey dwelling at 8 Bay Patch Street East Fremantle approved at the Town Planning Committee Meeting on 5 July 2022.

REPORT ATTACHMENTS

Attachments start on the next page



P333944 NR

27 Oct 2022 12:17:03 Perth



Notification

Approved form 2017-932201 Reg 3 of the Transfer of Land Regulations 2004

The information in this form is collected under statutory authority and used for the purpose of maintaining publicly searchable registers and indexes.

Jurisdiction

State of Western Australia

Legislation

Transfer of Land Act 1893

Lodging party details

Name **Phooi Sie E**
 Address **18 Chariot Turn**
HARRISDALE WA 6112

Issuing box

Phone **+61 421 448 325**

Fax

Email **ephooisie@yahoo.com**

Reference

Preparer details

Name **Eng Hua Ng**
 Phone **+61 413 507 978**
 Reference

Notification details

Act **Transfer of Land Act 1893**

Section **70A**

Factor affecting use or enjoyment of land **The lots are situated in the vicinity of a transport corridor and are currently affected, or may in the future be affected by transport noise.**

Land / Interest

Title(volume-folio)	Extent	Land description	Interest
2021-132	Whole	LOT 296 ON PLAN 20279	FEE SIMPLE

Registered proprietor(s)(Land)

PHOOI SIE E OF 18 CHARIOT TURN HARRISDALE WA 6112

Authorising party

PHOOI SIE E OF 18 CHARIOT TURN HARRISDALE WA 6112

Execution date

26/10/2022

Registered proprietor(s)/Land execution

Witness must be an adult person. The witness must state their full name, address and occupation.

Witness signature

Witness full name

Witness address

Witness occupation

Witness phone



ENG HUA NG

18 CHARIOT TURN

HARRISDALE

WA 6112

TAX AGENT

0413507978

Signature

Signer name



PHOOI SIE E

Authorising party execution

OUR REF: P42/22
FILE REF: P/BAY8
ENQUIRIES: 9339 9339



8 July 2022

ABN Residential WA Pty Ltd T/As Webb & Brown-Neaves
PO Box 175
Leederville WA 6903

WBSHire@wbhomes.com.au

Dear Sir/Madam

Application seeking approval for two storey dwelling

Lot 296, 8 Bay Patch Street East Fremantle, WA 6158

Your application No. P42/22 was considered by the Town Planning Committee at its meeting held on Tuesday, 5 July 2022.

The Committee resolved to grant approval of development and exercise discretion in regard to the following:

- (i) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Ground Floor – Alfresco, Living, Laundry, Stairs, Powder Room, Guest Bedroom - Eastern Wall – 4.5m required, 1.01m provided
- (ii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Upper Floor – Main Bedroom, WIR, Ensuite, Bathroom, Bedroom 2 – Western Wall – 1.8m required, 1.6m provided
- (iii) Clause 5.1.3 – Residential Design Codes – Lot Boundary Setback - Upper Floor – Sitting, Stairs, WC, Bedroom 3 – Eastern Wall – 1.7m required, 1.21m provided
- (iv) Clause 3.7.8.3 – Residential Design Guidelines – Roof Pitch – 28 to 36 degrees required, 12 degrees provided
- (v) Clause 5.3.7 – Residential Design Codes – Retaining Walls and Fill Behind a Street Setback Line – Setback for retaining 1m required, less than 1m provided

in accordance with the plans and information received 13 May 2022, subject to the conditions contained in the attached 'Notice of Determination on Application for Development Approval'.

Should you feel aggrieved by any of the conditions imposed on this approval, there is a right to apply for a review under Section 252(1) of the Planning and Development Act 2005. The application for review must be submitted within 28 days of the date of this decision to the State Administrative Tribunal, Level 6, State Administrative Tribunal Building, 565 Hay Street, Perth. It is recommended that you contact the State Administrative Tribunal for further details (Tel: 9219 3111), or go to this website: <http://www.sat.justice.wa.gov.au>.

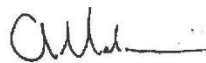
Yours sincerely



- e) *All noise levels produced by the construction of the development are to comply with the provisions of the Environmental Protection (Noise) Regulations 1997 (as amended).*
- f) *Matters relating to dividing fences are subject to the Dividing Fences Act 1961.*

Date of Determination: 5 July 2022

- Note 1: If the development the subject of this approval is not substantially commenced within a period of 1 year, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.
- Note 2: Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained.
- Note 3: If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal Act 2004 in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.



.....
Andrew Malone for
GARY TUFFIN
Chief Executive Officer

8 July 2022

- (9) If requested by Council within the first two years following installation, the roofing to be treated to reduce reflectivity. The treatment to be to the satisfaction of the Chief Executive Officer in consultation with relevant officers and all associated costs to be borne by the owner.
- (10) All introduced filling of earth to the lot or excavated cutting into the existing ground level of the lot, either temporary or permanent, shall be adequately controlled to prevent damage to structures on adjoining lots or in the case of fill, not be allowed to encroach beyond the lot boundaries. This shall be in the form of structurally adequate retaining walls and/or sloping of fill at the natural angle of repose and/or another method as approved by the Town of East Fremantle.
- (11) Where this development requires that any facility or service within a street verge (street trees, footpath, crossover, light pole, drainage point or similar) is to be removed, modified or relocated then such works must be approved by Council and if approved, the total cost to be borne by the applicant. Council must act reasonably and not refuse any reasonable proposal for the removal, modification or relocation of such facilities or services (including, without limitation any works associated with the proposal) which are required by another statutory or public authority.
- (12) This development approval is to remain valid for a period of 24 months from date of this approval.

Footnote:

The following are not conditions but notes of advice to the applicant/owner:

- a) *This decision does not include acknowledgement or approval of any unauthorised development which may be on site.*
- b) *A copy of the approved plans as stamped by Council are attached and the application for a Building Permit is to conform with the approved plans unless otherwise approved by Council.*
- c) *An application for a new crossover is to be submitted to the Operations Department of the Town and plans are to be included with the application that meets the requirements of the Council's crossover policy, the Residential Design Guidelines and the Urban Streetscape and Public Realm Style Guide. This application and relevant information are available at the following links;*

Crossover Specifications

[crossover_specification_2017.pdf \(eastfremantle.wa.gov.au\)](#)

Residential Design Guidelines

[3_1_1_LPP_Residential_Design_Guidelines_Amended_17_May_2016.pdf \(eastfremantle.wa.gov.au\)](#)

Urban Streetscape and Public Realm Style Guide

[EFUSPR_Style_Guide_FINAL_210108.indd \(eastfremantle.wa.gov.au\)](#)

Application to Conduct Crossover Works

[Application_to_conduct_crossover_works.pdf \(eastfremantle.wa.gov.au\)](#)

- d) *It is recommended that the applicant provides a structural engineer's dilapidation report, at the applicant/owner expense, specifying which structures on adjoining sites may be adversely affected by the works and providing a record of the existing condition of the structures. Two copies of each dilapidation report should be lodged with Council and one copy should be given to the owner of any affected property.*



PLANNING AND DEVELOPMENT ACT 2005
NOTICE OF DETERMINATION ON APPLICATION FOR
DEVELOPMENT APPROVAL

Location: 8 Bay Patch Street East Fremantle WA 6158

Lot: 296

Plan / Diagram: P20279

Volume No: 2021

Folio No: 132

Owner Name: Phooi Sie E

Applicant Name: Abn Residential Wa Pty Ltd
T/As Webb & Brown-Neaves

Application Date: 13 May 2022

Received On: 13 May 2022

Description of Proposed Development:

TWO STOREY DWELLING

The application for development approval is Approved subject to the following conditions:

- (1) This noise sensitive development adjacent to a major transport corridor must implement measures to ameliorate the impact of transport noise. The development is to comply with WAPC State Planning Policy 5.4 Road and Rail Noise and implement Noise Insulation "Deemed to Comply" packages for this residential development.
- (2) Prior to occupation of the Development, a notification, pursuant to Section 70A of the Transfer of Land Act 1893 is to be placed on the Certificate of Title of the proposed development. The notification is to state:
"The lots are situated in the vicinity of a transport corridor and are currently affected or may in the future be affected by transport noise."
- (3) The crossover widths are not to exceed the width of the crossovers indicated on the plans date stamped received and to be in accordance with Council's crossover policy, the Residential Design Guidelines and the Urban Streetscape and Public Realm Style Guide.
- (4) All fencing within the street setback area is to be in compliance with the front fence provisions of the Residential Design Guidelines.
- (5) The works are to be constructed in conformity with the drawings and written information accompanying the application for development approval other than where varied in compliance with the conditions of this development approval or with Council's further approval.
- (6) The proposed works are not to be commenced until Council has received an application for a Building Permit and the Building Permit issued in compliance with the conditions of this development approval unless otherwise amended by Council.
- (7) With regard to the plans submitted with respect to the Building Permit application, changes are not to be made in respect of the plans which have received development approval, without those changes being specifically marked for Council's attention.
- (8) All stormwater is to be disposed of on site, an interceptor channel installed if required and a drainage plan be submitted to the satisfaction of the Chief Executive Officer in consultation with the Building Surveyor prior to the issue of a Building Permit.

Andrew Malone for
GARY TUFFIN
Chief Executive Officer

Cc:
Phooi Sie E
18 Chariot Turn
Harrisdale Wa 6112

13.3 UPDATES TO LPP 3.1.3

Report Reference Number	OCR-1636
Prepared by	Stacey Towne, Urban Project Planner
Supervised by	Andrew Malone, Executive Manager Regulatory Services
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Draft Amended LPP 3.1.3 – Town Centre Redevelopment Guidelines
2. Draft Amended Policy Plans

PURPOSE

The purpose of this report is for Council to consider administrative changes to Local Planning Policy No. 3.1.3 – Town Centre Redevelopment Guidelines (LPP 3.1.3) to:

- Update requirements to include reference to new policies that have more-recently been adopted by Council; include reference to the Fremantle Harbour Ports Buffer and relevant State Planning Policies; and to clarify certain development standard requirements;
- Update development standards brought about for specific properties through recent changes (Amendment No. 14 and 17) to Local Planning Scheme No. 3;
- Provide greater clarification as to which areas of land are included in the policy area;
- Generally address any other ambiguities; and
- Implement an action of the recently adopted Local Planning Strategy.

EXECUTIVE SUMMARY

No major changes to requirements are proposed at this time. It is proposed to amend LPP 3.1.3 to provide clarification on the extent of the policy area and to make changes to update reference to Council and State Planning policy (including SPP 7.3 – Residential Design Codes Volume 2 - Apartments and SPP 4.5 – Road and Rail Noise); the Fremantle Harbour Port Buffer; new development requirements for specific properties due to recent scheme amendments; and to generally clarify any ambiguous requirements.

The Town of East Fremantle Local Planning Strategy (LPS) shows the Town Centre Redevelopment Area within Planning Area B and part of Planning area C for which detailed investigation and planning is required to facilitate urban consolidation through promoting land use intensification and mixed-use development and to provide for a vibrant town centre.

Precinct plans are to be developed through consultation with stakeholders which are likely to guide and support future changes to the local planning framework (including changes to zoning, scheme provisions, development standards and policy). In the meantime, LPP 3.1.3 is proposed to be updated to provide guidance as an interim measure.

A schedule describing the proposed modifications to LPP 3.1.3 is provided in the Comment section of this report. The draft LPP 3.1.3 with the recommended modifications (shown as track changes) is provided as Attachment 1 and Attachment 2 shows the proposed updated policy plans.

BACKGROUND

In developing the LPS, it was recognised that the Town Centre generally suffers from design, connectivity and aesthetics issues and has ineffective connection to the George Street local centre. LPP 3.1.3 was initially developed to assist in addressing these matters, as well as provide guidance for development design and form.

LPP 3.1.3 encourages the redevelopment of the centre as a vibrant mixed-use Neighbourhood Centre based on main street traditional urban principles however, redevelopment within the Town Centre has not yet been undertaken on a major scale and it has been noted that certain aspects of this policy are now out of date (due to recent State planning reform and other matters including additional Council policies).

The LPS recognises the need for further detailed planning to encourage and guide development of a vibrant town centre. It includes action to undertake detailed analysis for mixed use opportunities within the Town Centre (Planning Area B) and the Canning Highway – Mixed Use area (Planning Area C) with a view to preparing precinct plan/s to facilitate more intensive residential development and mixed use development and improvements to the public realm in the medium term.

This is likely to include changes to zoning and scheme provisions relating to residential density and development controls, as well as policy review. As an interim measure, prior to the precinct planning process for the Town Centre and its surrounds, the LPS promotes review of LPP 3.1.3 to ensure better alignment with planning reform (e.g. the introduction of the SPP 7.3 Residential Design Codes – Volume 2 – Apartments and changes to SPP 5.4 – Road and Rail Noise); reference to the Fremantle Port Buffers and other policies of Council (either now defunct or newly adopted).

CONSULTATION

Clause 5 of the Deemed Provisions for Local Planning Schemes (Part 2 Local Planning Framework of the *Planning and Development (Local Planning Schemes) Regulations 2015*) allows Council to adopt an amendment to local planning policy without advertising if in its opinion, the amendment is of a minor nature. Alternatively, the proposed amendment must be advertised for public submissions for at least 21 days.

Although it is considered that the proposed amendments are not of a major nature, they could be perceived as such in some instances. It is recommended that Council adopts a conservative approach by advertising the amendments and calling for public submissions.

Should the officer's recommendation be adopted, the proposed policy amendments are recommended to be advertised for public comment for a period of 21 days prior to Council considering final adoption.

Advertising notices are intended to be carried out via:

- Local newspaper/s circulating in the Town;
- The Town's website;
- Town of East Fremantle Noticeboards;
- Town of East Fremantle social media and E-news; and
- A copy of the Policy made available at the Town's Administration office.

STATUTORY ENVIRONMENT

Town of East Fremantle Local Planning Scheme No. 3 and *Planning and Development (Local Planning Schemes) Regulations 2015*.

POLICY IMPLICATIONS

Amendments to LPP 3.1.3 Town Centre Redevelopment Guidelines.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020 – 2030 states as follows:

Social

A socially connected, inclusive and safe community.

- 1.1 Facilitate appropriate local services for the health and wellbeing of the community*
 - 1.1.1 Facilitate or partner to ensure a range of quality services are provided at a local level*
 - 1.1.2 Strengthen the sense of place and identity through inclusive community interaction and participation.*
- 1.2 Inviting open spaces, meeting places and recreational facilities*
 - 1.2.1 Provision of adequate facilities to support healthy and active lifestyles.*
 - 1.2.2 Activate inviting open spaces that encourage social connection across all age groups.*
- 1.3 Strong community connection within a safe and vibrant lifestyle*
 - 1.3.1 Partner and educate to build a strong sense of community safety.*
 - 1.3.2 Facilitate opportunities to develop community connections through events and celebrations*
 - 1.3.3 Facilitate community group capacity building.*

Economic

Sustainable “locally” focused and easy to do business with.

- 2.1 Actively support new business activity and existing local businesses*
 - 2.1.1 Ensure a “local” focus through supporting and promoting opportunities for local business.*
 - 2.1.2 Facilitate opportunities/ forums where local businesspeople can meet and share ideas.*
- 2.2 Continue to develop and revitalise local business activity centres*
 - 2.2.1 Facilitate local small business access through planning and activation to support community and business growth.*

Built Environment

Accessible, well planned built landscapes which are in balance with the Town’s unique heritage and open spaces.

- 3.1 Facilitates sustainable growth with housing options to meet future community needs.*
 - 3.1.1 Advocate for a desirable planning and community outcome for all major strategic development sites.*
 - 3.1.2 Plan for a mix of inclusive diversified housing options.*
 - 3.1.3 Plan for improved streetscapes.*
- 3.2 Maintaining and enhancing the Town’s character.*
 - 3.2.1 Ensure appropriate planning policies to protect the Town’s existing built form.*
- 3.3 Plan and maintain the Town’s assets to ensure they are accessible, inviting and well connected.*
 - 3.3.1 Continue to improve asset management within resource capabilities.*
 - 3.3.2 Plan and advocate for improved access and connectivity.*

Natural Environment

Maintaining and enhancing our River foreshore and other green, open spaces with a focus on environmental sustainability and community amenity.

- 4.1 Conserve, maintain and enhance the Town’s open spaces.*
 - 4.1.1 Partner with Stakeholders to actively protect, conserve and maintain the Swan River foreshore.*
 - 4.1.2 Plan for improved streetscapes parks and reserves.*
- 4.2 Enhance environmental values and sustainable natural resource use.*
 - 4.2.1 Reduce waste through sustainable waste management practices.*
- 4.3 Acknowledge the change in our climate and understand the impact of those changes.*
 - 4.3.1 Improve systems and infrastructure standards to assist with mitigating climate change impacts.*

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not adopt the proposed modifications to the Policy	Unlikely (2)	Minor (2)	Low (1-4)	SERVICE INTERRUPTION No material service interruption	Accept Officer Recommendation

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	4
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable.

COMMENT

The draft LPP 3.1.3 with the proposed modifications (shown as track changes) is provided as Attachment 1, together with Attachment 2 which shows the proposed updated policy plans.

A schedule describing proposed modifications to LPP 3.1.3 is provided below:

Schedule of Proposed Changes (Summary)

Current Section	Recommended modification
Generally throughout	Change reference from 'Town Centre' to 'Town Centre Redevelopment Area' for clarification (as appropriate throughout the policy) to avoid reference to Town Centre only being considered as the Town Centre zone.
	Delete reference to 'Rights of Way' throughout the policy as there are none within the Town.
	Change reference to 'development' rather than specifying 'new development'.

Current Section	Recommended modification
Objective	Change heading to “Introduction” and make minor grammatical edits.
(Does not currently exist)	Include a new section “Relationship to Other Documents” to clarify relationship with Council and other documents and which takes precedence if/where they differ.
Background	Change to refer to updated State policy and strategic documents; revised additional dwelling target; the Town’s new Local Planning Strategy; and the Local Commercial Centres Assessment and Strategy in progress.
Extent of the East Fremantle Town Centre Detailed Area Plan	Change heading to “Extent of the Town Centre Redevelopment Area” to correct a misnomer and make minor edits to clarify that this policy relates to an area extended beyond the Town Centre zone. Change reference to new draft SPP 4.2 – Activity Centres.
Statement of Desired Intent	No significant change. Change heading to “Statement of Intent” to simplify and make minor grammatical edits.
Detailed Urban Design Guidelines	Include reference to Local Planning Scheme No. 3 provisions relating to discretionary powers of Council to vary requirements. Explains that the design guidelines will be used to guide variations to requirements, their assessment and decision making. It is also noted that the provisions of the scheme will prevail over any discrepancy between the scheme and the policy.
“Performance Criteria” headings for all design guidelines elements	Change headings to “Element Objective” for all design guidelines elements to reflect similar wording to SPP 7.3 – Residential Design Codes Volume 2 – Apartments.
“Acceptable Development Standards” headings for all design guidelines elements	Change headings to “Acceptable Outcomes” for all design guidelines elements to reflect similar wording to SPP 7.3 – Residential Design Codes Volume 2 – Apartments.
Element 1: Urban Structure	No significant change.
Element 2: Land Use	<p>Include an additional objective referring to Fremantle Inner Harbour Port Buffer Areas 2 and 3.</p> <p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Include reference to Plan 5: Concept Plan that shows indicative land use guidance; – Include reference to Local Planning Scheme No. 3 land use/zoning provisions. – Remove reference to the previous R Codes provisions as they have changed and also have no relationship to land use. – Include reference to new Plan 6 and land use guidance for property within the Fremantle Inner Harbour Port Buffer Areas 2 and 3 to ensure that land use is compatible with the strategic operations of the port and the amenity of residents is protected.
Element 3: Building Form, Scale and Height	<p>Include an additional objective to be sensitive to adjoining/abutting and nearby heritage properties and residential properties with a lesser density capacity.</p> <p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Include reference to the Local Planning Scheme No. 3 which allows for consideration of variation of development standards; – Include support to exceed R40 density within the Town Centre zone subject to certain circumstances. – Specify the zones where plot ratio variations may be considered, for clarification as zoning does align with sub-precinct boundaries. – Note that special scheme requirements apply to The Entrance (Roofing 2000) site (Lots 418 and 419 Canning Highway, Lot 81 St Peters Road and Lot 423 King Street).

Current Section	Recommended modification
	<ul style="list-style-type: none"> – Note that special scheme requirements apply to Lots 14, 15, 16, 17 18 and 19 Canning Highway (between Glyde and East Streets). – Remove reference to measurement of ground floor height (between the ground and ceiling) and maximum floor heights between floor to floor of other levels. R-Codes Vol 2 definition to now apply. – Remove reference to when a basement parking level is measured as a storey. R-Codes Vol 2 definition to now apply.
Element 4: Occupant Amenity	<p>Include objectives to reference SPP 5.4 – Road and Rail Noise and the Fremantle Port Buffer Development Guidelines.</p> <p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Update reference to requirements of SPP 7.3 Residential Design Codes Vol. 2 – Apartments. – Include reference to the Town’s Environmental Health Policy 3.2.2 - Noise Attenuation. – Include reference to SPP 5.4 – Road and Rail Noise and how these requirements may be applied. – Include reference to Fremantle Inner Harbour Port Buffer Areas 2 and 3.
Element 5: Street Interface	<p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Re-word reference to street setback variations to simplify and update in accordance with SPP 7.3 Residential Design Codes Vol. 2 – Apartments.
Element 6: Pedestrian Amenity	<p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Include reference to the Urban Streetscape and Public Realm Style Guide to ensure suitable design and materials for pathways.
Element 7: Vehicle Movement and Access	<p>No significant change.</p>
Element 8: Vehicle Parking	<p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Expand on requirement for car parking to be screened/out of sight. – Change bicycle parking requirement to be the same as SPP 7.3 Vol. 2 – Apartments for consistency. – Remove 20% discount for mixed use buildings where residential component accounts for at least 40% of the total plot-ratio area as discounts are already offered under the revised requirements of SPP 7.3 Residential Design Codes Vol.2 – Apartments. – Refer to consideration available for payment in lieu of parking, subject to an approval parking plan.
Element 9: Landscape and Public Spaces	<p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Include reference to the Urban Streetscape and Public Realm Style Guide. – Include reference to the scheme requirement for an approved Landscaping Plan in commercial zones. – Update reference to public art to now comply with LPP 3.1.9 – Percent for Art Policy. – Delete reference to providing public toilets as this is already covered by other legislation.
Element 10: Resource Conservation	<p>Change Acceptable Outcomes (previously Acceptable Development Standards) to:</p> <ul style="list-style-type: none"> – Delete the reference to energy efficiency requirements of the BCA, 6 star NatHers rating and 3.5 standards NABERS rating and replace with reference to the acceptable outcomes of SPP 7.3 – Residential Design Codes Vol.2 – Apartments in relation to Element 4.15 Energy efficiency; Element 4.16 Water

Current Section	Recommended modification
	management and conservation; and Element 4.17 Waste management for consistency. – Refer to LPP 3.1.8 - Wood Encouragement Policy – General which was more recently adopted.
Element 11: Signage and Services	Change Acceptable Outcomes (previously Acceptable Development Standards) to: – Include possible requirement for an overall signage plan for a site or compliance with a signage plan prepared and approved for a larger area within the Town Centre Redevelopment Area. – Replace reference to Guidelines for Solar Collectors policy (now defunct) and screening of mechanical equipment with a more comprehensive list to provide better screening from view.
Plan 1: Context Plan	– Delete reference to date. – Change reference in legend from “Town Centre Policy Area” to “Town Centre Redevelopment Area” for clarification. – Adjust western boundary of the policy area to be consistent with those depicted on the other remaining plans to address this discrepancy.
Plan 2: Policy Area and Precincts	– Delete reference to date.
Plan 3: External pedestrian connections and local destinations	– Delete reference to date. – Change reference to “Kaleeya Hospital” to “Southern Plus”.
Plan 4: Internal pedestrian connections and public/urban spaces	– Delete reference to date.
Plan 5: Concept Plan	– Delete reference to date. – Change reference to “TPS No. 3” to “LPS No. 3” to correct misnomer.
<i>Did not previously exist</i>	– Include a new additional plan - “Plan 6: Fremantle Inner Harbour Port Buffer Areas”, showing Buffer Areas 2 and 3 in relation to the policy area.
Plan 6: Building height plan	– Delete reference to date. – Change the numbering from (the previous) Plan 6 to “Plan 7: Building height plan”. – Change to note that The Entrance (Roofing 2000) site on the corner of Stirling Highway and Canning Highway (Lots 418 and 419 Canning Highway, Lot 81 St Peters Road and Lot 423 King Street) and the site on Canning Highway between Glyde and East Streets (Lots 14, 15, 16, 17 18 and 19) are now subject to the special requirements of Local Planning Scheme No. 3.

CONCLUSION

This modified policy provides guidelines that indicate the extent of variations that Council may be willing to support (and in some instances encourage) in the Town Centre Redevelopment Area. The modifications as proposed will provide a greater degree of clarification in relation to the Town Centre Redevelopment Area until more comprehensive planning is undertaken.

This policy provides an interim position on what the Town considers to be an acceptable form of development to meet higher order planning policy; what will meet the concerns of the local community; and enables the viable redevelopment of the Town Centre. It is anticipated that further planning studies and precinct planning for the Town Centre and its surrounds, guided by the Local Planning Strategy and the Local Commercial Centres Assessment and Strategy (LCCAS), will supersede this policy in the near future.

Once advertising has been completed, the draft policy modifications will be reconsidered by Council for final adoption with or without modifications, or not supported, in the light of any submissions received.

13.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

- (i) endorses the proposed modifications as detailed in the schedule within the Officer's report and shown in Attachment 1 - Draft Local Planning Policy 3.1.3 – Town Centre Redevelopment Guidelines and shown in Attachment 2 – Updated Policy Plans as attached to this agenda, as suitable for public advertising.
- (ii) advertises the proposed modifications for public comment for a minimum period of 21 days, pursuant to Schedule 2, Part 2, cl. 4 of the Planning and Development (Local Planning Schemes) Regulations 2015.
- (iii) following the closure of the advertising period, consider adoption of the draft policy in light of any submissions received. Should no submission be received this Policy is endorsed with relevant notifications provided in the Town's various media platforms.

REPORT ATTACHMENTS

Attachments start on the next page

3.1.3 Town Centre Redevelopment Guidelines – Local Planning Policy

Type:	Regulatory Services - Planning
Legislation:	Planning and Development Act 2005
Delegation:	N/A
Other Related Document:	ToEF <u>Town-Local</u> Planning Scheme No 3

ObjectivesIntroduction

The intent of this ~~document-policy~~ is to provide detailed guidance for ~~new~~ development within the East Fremantle ~~T~~own ~~C~~entre and a defined area surrounding it. This ~~se~~ document provides:

- A background summary of the prevailing planning context.
- A statement of desired intent that describes a vision for how the ~~T~~own ~~C~~entre Redevelopment Area ~~sh~~ould grow and evolve.
- A set of planning objectives to support the statement of intent.
- Detailed guidance in respect to a series of elements that need to be considered during the planning and design of ~~new~~ development.

This ~~policy~~ document is supported by the following attached plans ~~that indicate~~:

- Plan 1: ~~————~~A context plan that identifies the relationship between the Town Centre Redevelopment Area of East Fremantle and other centres within and adjacent to the Town of East Fremantle(~~Plan 1~~).
- Plan 2: The area to which ~~the-this policy document~~ applies and a set of precincts within that area (~~Plan 2~~).
- Plan 3: A plan that identifies important pedestrian connections to surrounding destinations within the Town of East Fremantle in relation to the Town Centre Redevelopment Area(~~Plan 3~~).
- Plan 4: A plan identifying important desired pedestrian connections within the ~~T~~own ~~C~~entre (Plan 4).
- Plan 5: A concept plan that indicates how the structure and built form of the ~~T~~own ~~C~~entre Redevelopment Area might evolve (~~Plan 5~~).
- Plan 6: A plan that shows the Fremantle Inner Harbour Port Buffer Areas 2 and 3.
- Plan 7: A height plan that identifies required and notional building height limits across the ~~T~~own ~~C~~entre Redevelopment Area~~precinct~~ (~~Plan 6~~).

Relationship to Other Documents

This Local Planning Policy forms part of the Town of East Fremantle (the Town) local planning policy framework. It is intended that this policy will be further reviewed and/or replaced as a result of future outcomes of the Local Planning Strategy and subsequent amendment/review of Local Planning Scheme No. 3 which is to follow.

Local Planning Scheme No. 3

This policy provides guidance to designers and decision makers with regard to development in the Residential, Mixed Use and Town Centre Zones within the policy area where discretion may be exercised under Clauses 5.3.4 and 5.3.5 of the Local Planning Scheme No. 3; and where discretion may be exercised for all applicable development under Clause 5.6 and 5.8.

Where this Policy is inconsistent with Local Planning Scheme No. 3 (which includes Schedule 2 - Deemed Provisions for Local Planning Schemes of the *Planning and Development (Local Planning Schemes) Regulations 2015*), the local planning scheme prevails.

Local Planning Strategy (2022)

The Local Planning Strategy generally includes the Town Centre Redevelopment Area in Planning Area B – Town Centre and part of Planning Area C – Canning Highway (Mixed Use).

The Local Planning Strategy recognises the need for further detailed planning to encourage and guide development of a vibrant Town Centre. It includes action to undertake detailed analysis for mixed use opportunities within the Town Centre (Planning Area B) and the Canning Highway – Mixed Use area (Planning Area C) with a view to preparing precinct plan/s to facilitate more intensive residential development and mixed-use development and improvements to the public realm in the medium term.

This is likely to include changes to zoning and scheme provisions relating to residential density and development controls, as well as policy review. The Local Planning Strategy promotes application of this policy as an interim measure as a precursor to the precinct planning process for the Town Centre and its surrounds.

Local Commercial Centres Assessment and Strategy

Once finalised, the Local Commercial Centres Assessment and Strategy will guide the provision of commercial floorspace type and amount within the Town Centre and its surrounds, indicate additional dwelling numbers required to support a robust and vibrant Town Centre and recommend opportunities to create improvements to trade exposure and shopping experiences.

State Planning Policy 7.3 Residential Design Codes Volume 2 – Apartments (R-Codes Vol.2)

Applications for development approval for multiple dwellings in areas coded R40 and above are to have due regard to the policy objectives of the R-Codes Vol.2; Element Objectives of Parts 2, 3 and 4 of the R-Codes Vol.2; and objectives provided within the Town's local planning framework. This includes dwelling components of mixed-use development and activity centres.

In accordance with clause 1.2.2 of the R-Codes Vol.2, the Town may amend or replace Acceptable Outcomes of the following sections of the R-Codes Vol.2:

- All of Part 2 Primary Controls – Building height, Street setbacks, Side and rear setbacks, Plot ratio, Building depth, Building separation, Development incentives for community benefit.
- Some of Part 3 Siting the Development – Public domain interface, Pedestrian access and entries, Vehicle access.
- Some of Part 4 Designing the Building – Façade design, Roof design, Adaptive reuse.

Where this policy is inconsistent with the R-Codes Vol.2 in relation to the above matters, then this policy prevails.

Fremantle Port Buffer Development Guidelines

Fremantle Inner Harbour Port Buffer Areas 2 and 3 apply to parts of the Town Centre Redevelopment Area. For development within the Town Centre Redevelopment Area affected by Buffers 2 and 3, this policy reflects and considers the referral process and recommended land use and built form development considerations of the Fremantle Port Buffer Development Guidelines.

Other Council policies and Guidelines

Unless otherwise stated in this policy, Council's adopted policies and guidelines also apply to the Town Centre Redevelopment Area, including: Signage Design Guidelines; Wood Encouragement Policy – General; Percent for Public Art Policy; Urban Streetscape and Public Realm Style Guide; and Noise Attenuation Policy.

Background

~~Whilst the surrounding suburban areas show signs of prosperity, the East Fremantle Town Centre itself is generally regarded as unattractive and outdated, lacking appeal, with a significant proportion much of the local community seeking pursuing their needs at other centres with greater improved amenity and a broader and more attractive range of services.~~

The Town Centre has ~~seen experienced more~~ recent development of ~~denser higher density~~ urban housing, notably along Canning Highway, Silas Street and St Peters Road, which has improved the appearance of the centre and contributed to the development of a stronger local community within the centre. However, the commercial core of the Town Centre and the Canning Highway environment remains ~~largely unimproved in need of improvement.~~

Centres of activity, such as the East Fremantle Town Centre, have increasingly become the focus of State Government planning policy. In 2010, the Western Australian Planning Commission (WAPC) released *Directions 2031 and Beyond – Metropolitan planning beyond the horizon* and *State Planning Policy 4.2: Activity Centres Policy for the Perth and Peel Regions (SPP 4.2)*, ~~the latter being reviewed in 2021.~~

~~together these documents identify the need and the means to encourage a greater intensity of development in activity centres to enable more people to live within close proximity of the services they need, to reduce car dependence and increase the long term sustainability of the region. The main implication of this State Government policy is that the Town of East Fremantle town centre would ideally accommodate more than 600 additional dwellings by 2031, in order to meet the targets in the policy, which are designed to help support local services and public transport, and to relieve pressure on suburban residential areas for greater residential capacity.~~

Building on the framework provided by Directions 2031 and Beyond, the WAPC released the Perth and Peel@3.5 million suite of documents in March 2018 that addresses where future homes and jobs should be located to support a population of 3.5 million by 2050; protection of important environmental assets; utilisation of existing and proposed infrastructure; and appropriate areas for greater infill development and residential density.

The Town is located within the Central Sub-Regional Planning Framework whereby 890 additional dwellings are expected to be accommodated within the Town by 2050 to support population growth. It is expected that the majority of these dwellings be provided within identified urban consolidation areas (including activity centres and urban corridors).

The Town Centre is not identified by SPP 4.2 or the Spatial Plan provided in the framework as a higher order centre (it is only identified as a Neighbourhood Centre) but nevertheless functions as a 'mini activity town centre' within the Town. This policy has embraced the principles of SPP 4.2 by considering opportunities for an increase in residential development in and around the Town Centre, as well as a number of adjacent and nearby properties along Canning Highway (identified as a high frequency transit corridor).

The ~~recent~~ State Government policies also reinforce the fundamental principle of *Liveable Neighbourhoods* (WAPC: 2009 update) and draft *Liveable Neighbourhoods* (WAPC: 2015) that describes how urban areas should be composed of a network of interconnected mixed-use centres that lie at the heart of their own walkable catchments. The location of the East Fremantle ~~T~~own ~~C~~entre and its notional walkable catchment is identified in Plan 1 attached to this policy. In response to ~~Liveable Neighbourhoods~~, it is important that additional growth in the ~~T~~own ~~C~~entre and surrounding areas is in a manner conducive to pedestrian movement.

A more sustainable ~~T~~own ~~C~~entre also means ensuring that there is a variety of housing types that appeal to a broad range of future residents, and developing building stock that can adapt to changes of use over time in response to the needs of the existing community and future generations to come.

Another important implication of this policy approach is that focussing growth in activity centres relieves development pressure on the surrounding suburban neighbourhood. This is particularly relevant to ~~the Town, East Fremantle~~ where much of the surrounding neighbourhood contains a long-established building stock with a desirable character, including ~~some~~many with heritage significance.

This policy Given the refocussing of State Government planning policy towards activity centres, and subsequent interest within the development industry about the potential for significant development in these locations, it is important that the Town of East Fremantle adopts an interim position on what the Town considers to be ~~constitutes~~ an acceptable form of development to meet higher order planning policy; what will ~~satisfy~~meet the concerns of the local community; and enables the viable redevelopment of the ~~under-performing~~Town C~~entre~~. It is anticipated that further planning studies and precinct planning for the Town Centre and its surrounds, guided by the Local Planning Strategy and the Local Commercial Centres Assessment and Strategy, will supersede this policy into the future. —that is the purpose and function of this document.

The Local Planning Strategy generally includes the Town Centre Redevelopment Area in Planning Area B – Town Centre and part of Planning Area C – Canning Highway (Mixed Use). The success of the Town Centre will greatly depend on the increased development of higher residential density development in close proximity. Potential dwelling yields for these planning areas will depend on further investigation to identify opportunity sites suitable for redevelopment and/or further development. However, the LCCAS promotes establishment of 360 - 480 additional dwellings within 1.5 km of the Town Centre to incentivise development of a major anchor tenancy such as a supermarket which could also attract other commercial development in this area.

Policy

Extent of the ~~East Fremantle~~ Town Centre ~~Redevelopment~~ ~~Detailed Area Plan~~

This ~~document is applicable~~ policy applies to the area defined in Plan 2 attached to this policy and. ~~Whilst the area includes all of the land shown as existing Town Centre zone and adjacent mixed use zones within the Town of East Fremantle Local Planning Scheme No. 3 together with adjacent land along Canning Highway zoned Mixed Use and a small number of properties zoned Residential adjoining the Town Centre and Mixed Use Zone generally along the Canning Highway alignment, it has been extended to include some of the surrounding area — principally an area to the north of Canning Highway, and more of the Canning Highway corridor. The reasons for this are:~~

The Town Centre Redevelopment Area extends further than the Town Centre Zone for the following reasons:

- The current ~~T~~own ~~C~~entre zone reflects an emphasis on the permissibility of commercial uses, whereas ~~the newdraft~~ SPP 4.2: Activity Centres ~~Policy for the Perth and Peel Regions~~ places a much stronger emphasis on the incorporation of residential development within activity centres – particularly where medium to high density residential development is used as a transition from a busy centre to the quieter suburban surrounds.
- The Canning Highway corridor is the most visible part of the ~~T~~own ~~C~~entre to visitors and should be seen as an integral part of the ~~T~~own ~~C~~entre.
- The Canning Highway corridor should be treated as a street with a degree of consistency on each side ~~(i.e. north and south sides)~~, rather than ~~as~~ a barrier between two different environments.

A ~~series-set~~ of precincts have been identified within the ~~designated-T~~own ~~C~~entre redevelopment ~~A~~area (as shown on Plan 2). These are:

- Town Centre Core Precinct;
- Canning Highway Precinct; and
- Frame Precinct.

The purpose of the precincts is to group together areas with similar characteristics and enable differing development provisions to be applied to each precinct where applicable.

Statement of ~~Desired~~ Intent

The intent of the Town ~~of East Fremantle~~ is to encourage the evolution of the East Fremantle ~~T~~own ~~C~~entre into a robust, vibrant, mixed-use urban village with enough residents, jobs and services to sustain and meet the local needs of the existing community and future generations to come.



A montage of images that suggests the overall intent for the East Fremantle Town Centre.

More specifically:

~~The desired intent of the~~ Town Centre Core Precinct is to be the principal focus of the commercial activity within the Town Centre Redevelopment Area.

~~The desired intent of the~~ Canning Highway Precinct is to establish a mixed-use urban corridor of development with small-scale office-based commercial activities at ground floor with predominantly residential uses above.

~~The desired intent of the~~ Frame Precinct is to provide a predominantly medium-density residential transition between the Town Centre and the surrounding suburban residential areas. It is envisaged that this transitional area would consist of more urban forms of development such as multiple and grouped dwellings.

The overall intent for the Town Centre Redevelopment Area is elaborated upon in the following set of planning and urban design objectives:

Planning and Urban Design Objectives:

The proposed ~~Town of East Fremantle~~Town's planning and urban design objectives for the ~~East Fremantle~~Town Centre Redevelopment Area are to:

- Encourage and stimulate renewal of the Town Centre and transform it into a desirable urban village that is the focal point for the local community.
- Establish a character that is sympathetic to, but not a continuation of, the surrounding suburban neighbourhoods.
- Establish an active and attractive street experience.
- Provide diverse and adaptive housing types that are not readily available in the local area.
- Encourage mixed-use development.
- Create a context for a diverse range of businesses and services.
- Retain a local supermarket, and other attractors ~~such as a Post Office,~~ within the Town Centre.
- Maintain and improve, where possible, pedestrian connectivity to the surrounding neighbourhoods, the George Street commercial area and the East Fremantle Oval Precinct.
- ~~Restrict the perceived and overall~~ Establish heights ~~of for new~~ buildings to a scale that is appropriate to their settings within an urban village.
- Encourage buildings that are elegantly proportioned and richly articulated to provide visual interest and relief from uniformity.
- Maintain the significance and visual prominence of the Town Hall, and treat adjacent buildings with respectful sensitivity.
- Reduce the scale of new development at the edge of the Town Centre Redevelopment Area where there is an interface with existing suburban residents.
- Avoid ~~disruption of the urban form with~~ large areas of car parking, and encourage parking that is under, above, or behind new buildings.
- Retain and enhance existing view corridors.
- Encourage the use of alternative modes of transport to the ~~motorcar~~private car.

- Distribute traffic movement where possible and avoid 'bottlenecks'.
- Incorporate a network of publicly accessible open spaces, such as ~~arcades and~~ piazzas.
- Incorporate a generous amount of vegetated landscape, ~~either~~ by means of new planting and/or the retention of existing planting.
- Maintain a degree of continuity in the landscaping of publicly accessible areas.

Detailed Urban Design Guidelines

Development within the Town Centre Redevelopment Area is subject to the provisions of Local Planning Scheme No. 3 and the Metropolitan Region Scheme (for land abutting Canning Highway Canning).

Local planning scheme provisions relating to the applicable zoning (Town Centre, Mixed Use and Residential) apply to the corresponding land within the Town Centre Redevelopment Area. The R-Codes Vol. 2 applies to design elements for multiple dwellings in areas coded R40 or greater; within mixed use development and activity centres.

When considering applications for development approval within the Town Centre Redevelopment Area, including variations to standards and requirements under Clauses 5.3.4, 5.3.5, 5.6 and 5.8 of Local Planning scheme No. 3, the Town will be guided by the abovementioned planning and urban design objectives and in support of the above planning and urban design objectives, the Town of East Fremantle will refer to the following following performance criteriaElement Objectives and aAcceptable development standardsOutcomes forin each Element for additional guidance in the assessment of development proposals.

Element 1: Urban Structure

~~Town-Urban~~ structure describes the pattern of development, streets, and other publicly accessible spaces that together make up the built environment.

In regard to urban structure the policy objectives are:

- To ensure that the ~~East Fremantle-T~~town ~~C~~entre is integrated with the broader urban and suburban environment.
- To ensure that the movement network and accessible spaces - encourage walking and community interaction, and, ~~thus,~~ lead to a more attractive and sustainable centre.

Performance Criteria <u>Element Objective</u>	Acceptable Standards <u>Outcomes</u>
New development should meet these criteria.	The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.
<p>To achieve good urban structure within the East Fremantle Ttown Centre, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Maintain a hierarchy of legible, permeable and interconnected streets that maximise walkability to, and within, an activity centre to encourage visible human activity and reduce reliance on car-use. .. Provide a robust urban framework of streets, street blocks, lanes, footpaths, services, and open spaces that can adapt to changes of use over time. .. Provide publicly accessible spaces to foster the community interaction and a sense of belonging. .. Incorporate views and vistas to nearby landscape features such as existing parkland and the Swan River into the urban structure to strengthen the identity of the Ttown Centre and its sense of place. 	<ul style="list-style-type: none"> .. Provide for the pedestrian connections identified in Plans 3 and 4 <u>attached to this policy</u>. .. Maintain, as a minimum, the current degree of permeability for vehicle movement on gazetted streets. .. For all developments with a NLA equivalent floorspace of more than 5,000m², provide publicly accessible open spaces* with a combined area of at least 150m². <p>* <i>May include arcade type spaces that are partially open to the elements, but shall not include fully enclosed internal floorspace.</i></p>

Element 2: Land Use

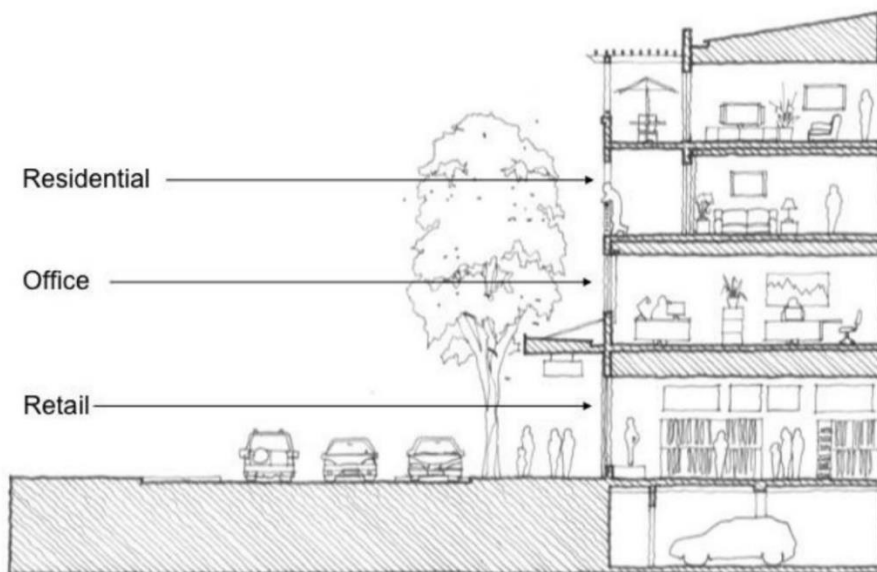
Land use describes the range of activities that occurs within the ~~T~~town ~~C~~entre Redevelopment Area.

In regard to land use, the policy objectives are:

- To provide a vibrant, interesting, attractive focus for human interaction in the community.
- To provide an appropriate context for intensive land uses that employ or attracts relatively high numbers of people, and encourages pedestrian movement between different activities.
- To encourage mixed-use development.
- To engender a residential community within the ~~T~~town ~~C~~entre Redevelopment Area to create a sense of community and provide opportunities for passive surveillance, or 'eyes on the street', outside normal business hours.
- To ensure that land use located within the Fremantle Inner Harbour Port Buffer Areas 2 and 3 are compatible with the strategic operations of the port and the amenity of residents is protected.

<p>Performance Criteria/Element Objective</p> <p><i>New development should meet these criteria.</i></p>	<p>Acceptable Standards/Outcomes</p> <p><i>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</i></p>
<p>In regard to land uses within the East Fremantle Town Centre <u>Redevelopment Area</u>, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Provide attractive locations for different but compatible types of land uses, which recognise the different spatial needs of different land uses and the appropriateness of the scale of the centre. .. Provide a diverse range of complementary land uses within comfortable walking distance of each other to reduce car-dependence and the need for expensive land-consumptive road and parking infrastructure. .. Incorporate 'attractors' with high visitation rates that regularly encourage people to an activity centre. .. Incorporate uses that will generate activity at different times of the day to establish a highly visible human presence in streets and other public places. .. Enable a residential community to be established within an activity centre to engender a sense of community within the place; increase the number of people within the centre outside business hours; and provide the potential for 'eyes on the street'. Council may exercise discretion to increase the residential density <u>within the Town Centre zone by up to 50%</u> where there is significant public benefit in the development, and where the residential mix includes short-term accommodation or smaller and more affordable apartments. .. Incorporate land uses that create a higher density of jobs to help increase the number of people within the centre during business hours. .. Identify opportunities for affordable housing to ensure that urban living is an accessible choice for everyone, including those people who can least afford to live far away from jobs, services and public transport. .. Identify opportunities to establish home-based business and live-work housing, where the premises can evolve in time to small office accommodation. .. <u>Be mindful of the Fremantle Inner Harbour Port Buffer Areas when considering land use.</u> 	<p><u>Plan 5: Concept Plan attached to this policy shows indicative land use guidance within the Town Centre Redevelopment Area.</u></p> <ul style="list-style-type: none"> .. Town Centre <u>Core</u> and Canning Highway Precincts: Developments <u>are to</u> shall incorporate commercial uses consistent with those 'permitted' <u>allowed</u> under the relevant TPS <u>Local Planning Scheme No. 3 zoning provisions</u> and shall incorporate a minimum of 40% of Net Lettable Area (NLA) floorspace for multiple dwellings and/or short stay accommodation. .. Frame Precinct: <u>Subject to compliance with Local Planning Scheme No. 3 provisions.</u> The preferred use is multiple dwellings and grouped dwellings <u>and</u> Small-scale commercial uses may be incorporated as components of mixed-use developments, providing they are compatible with a residential environment. .. Provide residential development in accordance with the relevant standards* in the Residential Design Codes of WA for R-AG 2 (Town Centre Core Precinct), R160 (Canning Highway Precinct), and R100 (Frame Precinct). <i>* unless otherwise varied by this Planning Policy</i> .. <u>Fremantle Inner Harbour Port Buffer Areas:</u> <u>Fremantle Inner Harbour Port Buffer Areas 2 and 3 apply to parts of the Town Centre Redevelopment Area (refer to Plan 6 attached). The Town will:</u> <ul style="list-style-type: none"> - <u>Refer applications for development approval to Fremantle Ports for comment for any sensitive use* (excluding residential development of less than 5 dwellings) or other development that will result in a concentration of people within Buffer Area 2;</u> - <u>Use the Fremantle Port Buffer Development Guidelines in the assessment and consideration of</u>

<p><u>Performance Criteria</u> <u>Element Objective</u> <u>New development should meet these criteria.</u></p>	<p><u>Acceptable Standards</u> <u>Outcomes</u> <u>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</u></p>
	<p><u>approval of development applications within the buffer areas;</u> <u>- Notify Fremantle Ports of any intention to seek to amend the local planning scheme in a manner that could result in an increase in development of sensitive uses within Buffer Area 2 or 3.</u></p> <p><u>*Sensitive use includes residential development, major recreational areas, childcare facilities, aged persons facilities, prisons, hospitals and other institutional uses involving accommodation and any other use that Council considers may be affected by proximity to the Fremantle Inner Harbour.</u></p>



An indicative example of mixed-use development that contains a range of commercial activities and residential units.

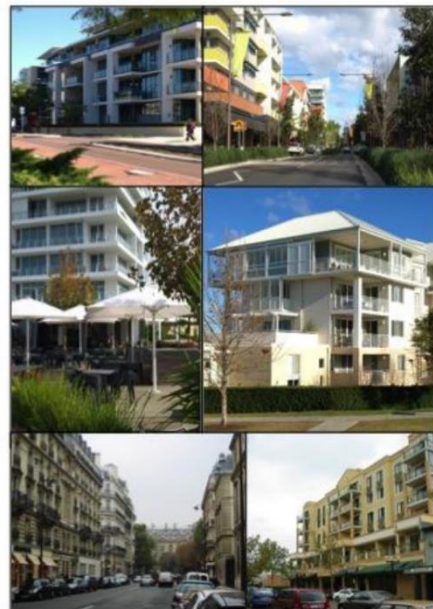
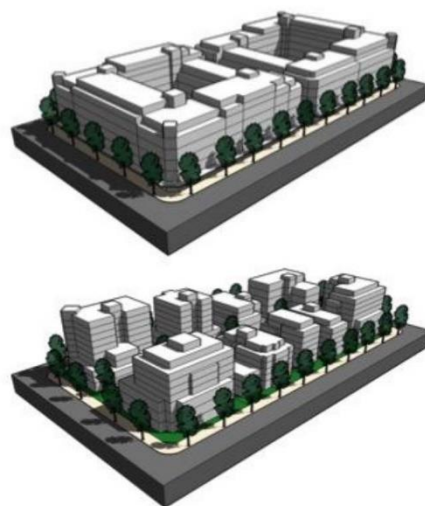
Element 3: Building Form, Scale and Height

Building form, scale and height provide definition to the overall shape and size of buildings.

In regard to building form, scale and height, the policy objectives are:

- To allow a sufficient mass of building within the Town Centre Redevelopment Area to accommodate enough people and activities within the centre to generate a sense of liveliness.
- To balance the need for denser, higher, and more efficient urban built form with the desire to match the scale of development in the Town Centre to its functional role in the regional hierarchy ~~— fulfil the function of neighbourhood activity centre as determined by the State Activities Centres Policy and as the major commercial centre within the Town.~~
- To provide a sensitive transition where development abuts/adjoins/is in close proximity to heritage properties and residential properties of lesser density capacities.

Three main scales of urban development
2: Urban Scale (notionally 3-8 storeys)

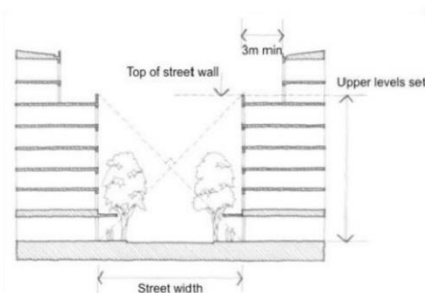


Indicative examples of appropriate scales and forms for buildings in a Town Centre.

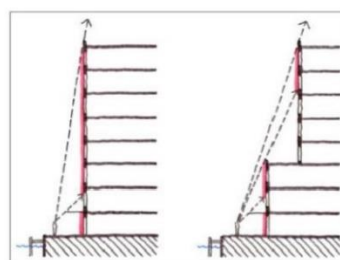
Element Objective	Acceptable Outcomes
New <u>d</u> Development should meet these criteria.	The acceptable <u>outcomes</u> are ways of meeting the <u>element objective</u> .
<p>In regard to building form, scale and height within the <u>East Fremantle Town Centre Redevelopment Area</u>, development should <u>is</u> to:</p> <ul style="list-style-type: none"> .. Establish a scale of development that is reflective of the centre's role as an urban village. .. Maintain an attractive scale to streets and other public spaces through the use of appropriate building facade heights, particularly for the lower and most visible levels of buildings where they define the edge of a street or other public space. .. Establish a reasonable transition between larger-scaled development within an activity centre and the domestic scale of any existing adjacent residential development. .. Modulate the building mass to create visual interest and break down the perceived scale of large developments. 	<p><u>Council may consider variations to development standards and requirements of Local Planning Scheme No. 3 within the Town Centre Redevelopment Area:</u></p> <ul style="list-style-type: none"> .. <u>To support residential development in the Town Centre Zone exceeding R40 density where the Town is satisfied that the resultant mix of development will be consistent with the planning proposals contained within the Local Planning Strategy and accord with any approved development plan for the centre and the requirements of this policy.</u> .. <u>Limit the overall mass of development to a plot ratio of:</u> <ul style="list-style-type: none"> - <u>Town Centre Core Precinct - 3.5 for land within the Town Centre zone;</u> - <u>Canning Highway Precinct - 3.0 for land within the Town Centre and Mixed Use zones*; and</u> - <u>Frame Precinct – 2.0 for land within the Town Centre zone**.</u> .. <u>Irrespective of maximum building heights and minimum building setbacks permitted, the above plot ratio requirements are not to be exceeded.</u> .. Limit the overall height of new development to the heights as indicated in Plan <u>76</u> attached to this policy however, except <u>consider additional height in the Town Centre Core and Canning Highway Precincts*</u> where the development provides significant public benefit (such as publicly accessible spaces, public car-parking, or activities that are deemed to be advantageous to the community or the <u>Town Centre</u> as a whole), and where the additional height is set back a minimum distance of 3 metres to avoid excessive overshadowing of adjacent properties; <u>does not adversely impact on adjoining and nearby heritage listed places; is</u> and treated in a visually recessive manner to reduce its visual impact on the street; <u>and is of exemplary architectural design.</u> <u>* Height maximum is inclusive of plant and external structures that occupy in excess of 20% of the roof area</u> .. In addition to the overall height limits shown on Plan <u>76</u>, limit the 'street wall' height to: <ul style="list-style-type: none"> - <u>5 storeys in the Town <u>C</u>entre core;</u> - <u>and 3 storeys in the Canning Highway Precinct, except for buildings in the 'Town Hall Sensitivity Zone' shown on Plan <u>76</u>, where the height shall be no greater than the height of the <u>Town Hall</u> parapet, with any further development above that height to be- set back a minimum of 3 metres and treated in a visually recessive manner to reduce the apparent scale of the building.</u> <u>(Refer to diagram 'A'-below.)</u> .. As indicated on Plan <u>76</u>, limit the overall height of buildings, in the Frame Precinct** to 3 storeys.

Element Objective	Acceptable Outcomes
<i>New development should meet these criteria.</i>	<i>The acceptable outcomes are ways of meeting the element objective.</i>
	<p>.. In the Canning Highway and Frame Precincts^{**}, new development shall be limited to 3 storeys within 12 metres of adjacent existing residences.</p> <p><i>* Note that special development provisions apply to The Entrance (Roofing 2000) site (Lots 418 and 419 Canning Highway, Lot 81 St Peters Road and Lot 423 King Street). Refer to Clause 5.10, Clause 5.11 and Schedule 13 in Local Planning Scheme No. 3 (Amendment No. 14).</i></p> <p><i>** Note that special development requirements apply to the site on Canning Highway between East and Glyde Streets (Lots 14, 15, 16, 17 18 and 19). Refer to Schedule 2: Additional Use Sites and Requirements of Local Planning Scheme No. 3, in relation to Additional Use A9 (Amendment No. 17).</i></p>

Diagram A

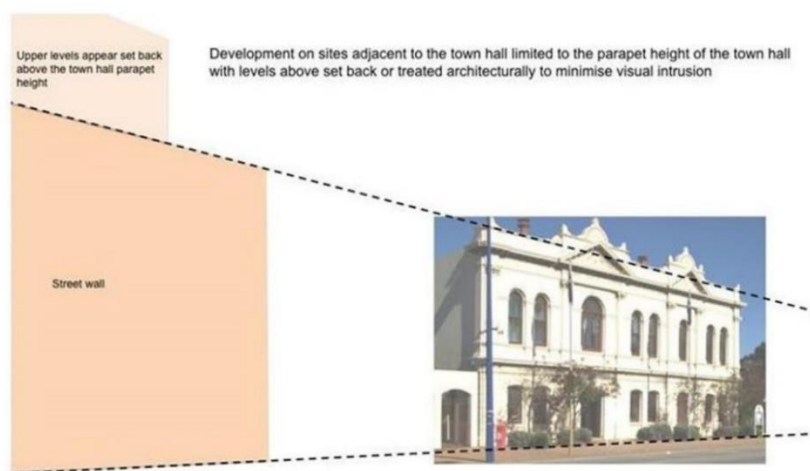


Indicative example of a building's street wall with the upper levels set back



Setting the upper levels of development back from the street reduces the perceived height of development

Example of how setting upper levels back reduces the perceived bulk of a building



Element 4: Occupant Amenity

Occupant amenity refers to the quality of experience enjoyed by residents and other building users within the Town Centre Redevelopment Area.

In regard to occupant amenity, the policy objectives are:

- To recognise that urban living is a different experience from suburban living and that the aspirations of suburban dwellers for quiet, privacy and solitude cannot be applied to the same extent to urban dwellers.
- To provide a reasonable and appropriate degree of noise insulation and privacy for residents within the Town Centre Redevelopment Area.
- To address the requirements of WAPC State Planning Policy 5.4: Road and Rail Noise.
- To include the Fremantle Port Buffer Development Guidelines established by Fremantle Ports for land use planning around the Inner Harbour, where applicable.

<u>Element Objective</u> <i>Now development should meet these criteria.</i>	<u>Acceptable Outcomes</u> <i>The acceptable <u>outcomes</u> are ways of meeting the <u>element objective</u></i>
<p>To ensure a reasonable level of occupant amenity within the <u>East Fremantle Town Centre Redevelopment Area</u>, development should <u>is</u> to:</p> <ul style="list-style-type: none"> .. Ensure that all buildings promote a high standard of living and workplace for occupants to maintain the option of urban living or working as a desirable choice. .. Provide reasonable access to natural light, natural ventilation and sunlight wherever possible to reduce energy consumption and increase the quality of the occupant experience. .. Maintain a reasonable distance between activities that are clearly incompatible or incorporate design measures to mitigate potential nuisances on adjacent occupants. .. Provide a reasonable degree of privacy for centre residents within the context of an urbanised environment. 	<p>.. Development shall be consistent with the relevant standards* in the Residential Design Codes of WA for R AC2 (Town centre core precinct), R160 (Canning Highway precinct), and R100 (Frame precinct), with exception plot ratio conflicts with</p> <p>* unless otherwise varied by this Planning Policy.</p> <p><u>.. Unless otherwise varied by this policy, mixed use and residential development is to be consistent with the relevant requirements of State Planning Policy 7.3 – Residential Design Codes Volume 2 – Apartments.</u></p> <p><u>.. Development is to comply with Town of East Fremantle Local Planning Policy 3.1.2 – Noise Attenuation Policy and WAPC State Planning Policy 5.4: Road and Rail Noise (SPP 5.4). For properties within the trigger distance specified in SPP 5.4, development applications are to be accompanied by the following information where deemed appropriate, prepared in accordance with the Road and Rail Noise Guidelines:</u></p> <ul style="list-style-type: none"> <u>– Noise exposure forecast table assessment; and/or</u> <u>– Noise level contour map; and/or</u> <u>– Noise management plan, outlining the proposed noise mitigations measures.</u> <p><u>.. The Town may impose conditions requiring the implementation of mitigation measures as outlined in the Road and Noise Guidelines. In addition,</u></p>

	<p><u>notifications on the Certificate of Title will be required informing the existence of transport noise where existing and/or forecasted noise levels are to exceed the SPP 5.4 outdoor noise targets.</u></p> <p><u>.. Development on properties located within Fremantle Inner Harbour Port Buffer Areas 2 and 3, development is to comply with the Fremantle Port Buffer Development Guidelines.</u></p>
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Element 5: Street Interface

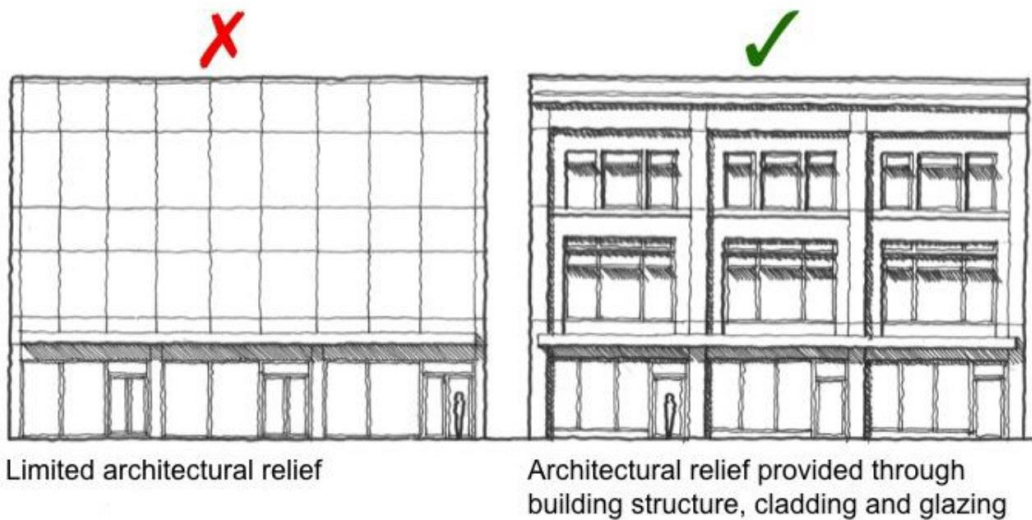
Street interface refers to the relationship between buildings and the adjacent streets, particularly at ground level where the relationship is more strongly perceived by pedestrians.

In regard to street interface, the policy objectives are:

- To create a 'friendly' relationship between buildings and the adjacent streets.
- To create an attractive and interesting urban environment.
- To create an urban environment where it is easy to understand what is private and what is public.
- To ensure that buildings provide a strong definition to the edges of urban spaces.

<u>Performance Criteria</u> <u>Element Objective</u> <u>New development should meet these criteria.</u>	<u>Acceptable Development Standards</u> <u>Outcomes</u> <u>The acceptable development standards/outcomes are ways of meeting the performance-criteria/element objective.</u>
<p>In regard to the street interface of buildings within the <u>East Fremantle Town Centre Redevelopment Area</u>, development <u>should be to:</u></p> <ul style="list-style-type: none"> .. Establish building frontages with glazed openings and doors at street level to encourage human activity on the adjacent street and optimise interaction between people inside and outside buildings. .. Maximise continuity of the building frontage with the street reserve, particularly where there are commercial activities at ground floor level, to provide a strong definition to streets and other public urban space. .. Avoid ambiguity by clearly defining the difference between spaces that are publicly accessible and those that are for private use only. .. Provide architectural richness using articulation of buildings and window displays to create interest, particularly at the street level. .. Provide openings at all building levels to enable passive surveillance of adjacent publicly accessible areas. .. Create interstitial or 'inside-outside' spaces through the use of canopies, arcades and other shade structures, to provide shade to window displays, shelter to pedestrians, and to create a softer transition between the inside and outside. .. Utilise building scale and design to create an identifiable scale and character for adjacent streets and publicly accessible spaces. 	<ul style="list-style-type: none"> .. Ground floor commercial elevations to streets (other than Right of Ways) <u>shall be to</u> consist of a minimum of 66% (two-thirds) glazing. .. Where a commercial tenancy is adjacent to a street reserve, the primary entrance to the tenancy will be from that street. .. Commercial and mixed-use buildings shall be built up to the street boundary for at least 80% of the frontage. .. Residential setbacks shall be as per the relevant standards* in the Residential Design Codes of WA for R-AC 2 (Town centre core precinct), R160 (Canning Highway precinct), and R100 (Frame precinct). * unless otherwise varied by this Planning Policy. .. Street elevations shall be to <u>shall be to</u> incorporate at least two different materials. .. All new development shall be to <u>shall be to</u> provide openings to habitable rooms to any adjacent street reserve or public space. .. Service areas shall either be to <u>shall be to</u> be located away from the public domain or be screened from view from the public domain, except in the case of Right of Ways.

- .. Locate service areas behind buildings, or screened from view, to avoid the intrusion of noise, odour, or visual pollution on publicly accessible areas.
- .. Enable the opportunity for temporary overspill activities, such as al fresco dining and external displays, that provide additional interest to the street.



An indicative example of how architectural relief adds visual interest to the streetscape.

Element 6: Pedestrian Amenity

Pedestrian amenity describes the quality of experience enjoyed by pedestrians as they walk to, and around the Town Centre Redevelopment Area.

In regard to pedestrian amenity, the policy objective is:

- ~~To~~ To make walking an attractive option by providing suitable paths to walk on, protection from inclement weather, safe places to cross roads, good lighting, a feeling of personal security, and interesting things to see and do along the way.

<u>Performance Criteria</u> <u>Element Objective</u> <i>New development should meet these criteria.</i>	<u>Acceptable Development Standards</u> <u>Outcomes</u> <i>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</i>
<p>In regard to pedestrian amenity within the <u>East Fremantle Town Centre Redevelopment Area</u>, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Provide shade and shelter for pedestrians in outdoor spaces to make walking an attractive alternative to car use. .. Employ CPTED principles (Crime Prevention Through Environmental Design) to create a safe, and well-lit pedestrian environment with good surveillance to make walking a psychologically comfortable alternative to car use, particularly at night. .. Provide obvious and direct pedestrian routes to, and between, major attractors to make walking a legible and convenient alternative to car use. .. Enable ease of pedestrian movement across streets to give pedestrians greater confidence and a sense of 'ownership' of the street environment. .. Provide equitable access for all street users (that is, no separation of wheelchair users), wherever possible, to ensure that streets 'belong' to everyone. .. Provide choices in direction within the pedestrian movement network to enable flexibility of movement and greater interest for pedestrians. .. Provide local landmarks, artwork and landscape elements as an aid for legibility. .. Provide continuous paved surfaces along all streets and other identified pedestrian desire lines to make walking a convenient alternative to car use. .. Provide resting opportunities for pedestrians such as bench seats or other street furniture and landscape elements that encourage sitting in the public domain. 	<ul style="list-style-type: none"> .. Buildings with a commercial ground floor adjacent to footpaths shall <u>are to</u> incorporate a canopy or awning that extends at least 2.4m over the footpath, but not within 0.3m of the kerb, and with a minimum height of 2.7m above the footpath. .. Development shall <u>is to</u> be consistent with the WAPC document <i>Designing Out Crime</i>. .. Development shall <u>is to</u> meet all relevant BCA requirements for universal access. .. Provide for the pedestrian connections identified in Plans 3 and 4. .. <u>Connecting pathways are to be of suitable materials and design as agreed to be acceptable by the Town and in reference to the Town of East Fremantle Urban Streetscape and Public Realm Style Guide 2020</u>

Element 7: Vehicle Movement and Access

Vehicle movement and access refers to the movement of private cars and service vehicles within and around the ~~T~~own ~~C~~entre, and how those vehicles enter buildings and car parks.

In regard to vehicle movement and access, the policy objectives are:

- To carefully balance the needs of vehicle users with other street users such as pedestrians, cyclists, and public transport users.
- To ensure that the needs of vehicles do not unduly compromise the objectives of creating an attractive urban environment with a high level of pedestrian amenity.

Performance-Criteria <u>Element Objective</u>	Acceptable Development Standards <u>Outcomes</u>
New-d <u>Development should meet these criteria.</u>	The acceptable development standards <u>outcomes are ways of meeting the performance-criteriaelement objective.</u>
<p>In regard to vehicle movement within the East Fremantle-Town Centre <u>redevelopment Area</u>, development should<u>is to</u>:</p> <ul style="list-style-type: none"> .. Ensure a legible and permeable street layout that can disperse traffic movement and, thus, reduce the traffic volumes on the street network. .. Manage traffic behaviour and speed in areas of high pedestrian movement to provide greater confidence and safety to pedestrians and cyclists. .. Utilise on-street parking wherever possible. .. Minimise the number of vehicle crossovers, and locate them to avoid disruption of pedestrian amenity along the principal pedestrian routes. .. Identify designated delivery truck access routes through the centre to ensure that the number of delivery truck/pedestrian conflict points can be minimised, or design measures taken to increase pedestrian safety at conflict points. .. Provide for the safe use of alternative transport modes (such as bikes, scooters, gophers) to encourage their use in preference to car travel. 	<ul style="list-style-type: none"> .. Utilise shared surfaces, raised plateaus and other traffic management design devices to reduce traffic speeds and raise driver awareness of pedestrians. .. New-d<u>Development shall-is to</u> be limited to one crossover per street, excluding Rights of Way. .. Development adjacent to Canning Highway shall-is to comply with any <u>Main Roads</u> WA requirements, which may restrict direct vehicle access where there is an alternative means of access.

Element 8: Vehicle Parking

Vehicle parking refers to the storage of stationary cars within the Town Centre Redevelopment Area.

In regard to vehicle parking, the policy objectives are:

- To minimise the extent of on-grade car parking, and reduce the visual impact of car parks on the street environment.
- To maximise the use of on-street parking and other forms of reciprocal parking.
- To encourage parking provision for alternative forms of transport to the private car.

<u>Performance Criteria</u> <u>Element Objective</u>	<u>Acceptable Development Standards</u> <u>Outcomes</u>
<u>New development should meet these criteria.</u>	<u>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</u>
<p>In regard to vehicle parking within the <u>East Fremantle Town Centre Redevelopment Area</u>, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Provide for the reciprocal use of car parking bays to encourage a high turnover of parking bays and reduce the need to provide large amounts of expensive and land-consumptive car-parking infrastructure for specific activities. .. Locate large car parks away from areas of high pedestrian movement to avoid separating pedestrians from the interest, shade and shelter that buildings provide, and to avoid visually blighting the public domain. .. Locate large car parks so that the pedestrian routes from them encourage people to walk past activities that would otherwise not be well supported by the movement economy. .. Create amenity through the use of passive surveillance, shade and shelter along the pedestrian routes leading to car parks, recognising that car occupants become pedestrians once they leave their cars. .. Support the potential for the use of the park-side street reserves around the park to the south of St Peters Road as a source of shared visitor parking for both the East Fremantle <u>Town Centre</u> and the George Street precinct <u>local centre</u>. .. Provide attractive and secure parking for bicycle, motorbike, gopher and scooter users, and suitable end-of-trip facilities, to encourage their use as an alternative to car travel. .. Provide parking for disabled drivers in accordance with the relevant standards and locate the bays as close as possible to the entrance points of the main activities within the <u>Town Centre Redevelopment Area</u>. 	<ul style="list-style-type: none"> .. On-site car parking shall <u>is to be</u> located <u>either behind street front tenancies or dwellings, below ground level when viewed from the street, or otherwise suitably screened from view out of sight from the adjacent public domain, (except for Rights of Way).</u> .. New <u>residential and mixed use</u> development shall <u>is to</u> incorporate bicycle parking in accordance with <u>SPP 7.3 Residential Design Codes Vol. 2 – Apartments storage at a minimum rate of 1 per 60sqm of floorspace or 1 per dwelling which ever is greater.</u> .. Development with an office floorspace greater than 250sqm shall <u>is to</u> provide appropriate end-of-trip facilities for cyclists. .. Car parking shall <u>is to be</u> provided at a rate consistent with the <u>TPS Local Planning Scheme No. 3 minimum requirements/provisions, but with a discount of 20% in the case of mixed use buildings where the residential component accounts for at least 40% of the total plot ratio area, and may include consideration of payment in lieu of parking in accordance with an approved parking plan.</u>

Element 9: Landscape and Public Spaces

Landscape and public spaces refers to the incidental elements that 'furnish' a street, and the open spaces that punctuate the urban structure and enable the public to rest and relax.

In regard to landscape and public spaces, the policy objectives are to:

- Add character, and enhance the legibility of the Town Centre.
- Create additional physical and psychological comfort to occupants and users of the Town Centre Redevelopment Area.
- Avoid an excessive maintenance burden on the Town of East Fremantle.

<u>Performance Criteria</u> <u>Element Objective</u>	<u>Acceptable Development Standards</u> <u>Outcomes</u>
<i>New development should meet these criteria.</i>	<i>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</i>
<p>In regard to landscape and public spaces within the <u>East Fremantle Town Centre Redevelopment Area</u>, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Create attractive and well-landscaped streets, parks and other public spaces that enhance the quality and experience of the public realm. .. Employ drought-tolerant and low-maintenance plants. .. Use deciduous vegetation to provide shade in summer and allow sun penetration into buildings and public spaces during winter. .. Use paving materials and street furniture that are robust and easy to clean and maintain. .. Integrate public art into the design of the built environment to help explain the place in which it situated and endow it with cultural significance. 	<ul style="list-style-type: none"> .. Landscape and street furnishings in the public domain shall are to use materials and plants, and street furniture that have been agreed as acceptable by the <u>Town of East Fremantle</u> based on the <u>Town of East Fremantle Urban Streetscape and Public Realm Style Guide 2020</u>, or other adopted policy/guidelines*. .. Public art shall is to be <u>provided in accordance the Town of East Fremantle Local Planning Policy 3.1.9 - Percent for Public Art incorporated into external façade of new development or the adjacent streetscape, to the value of 0.5% of the construction value, up to a maximum of \$150,000 per development. Development less than \$2M in value is excluded from the requirement for public art.</u> .. Developments with a commercial component of more than 1000sqm shall incorporate toilet facilities that are accessible by the public during operating hours. .. Street trees shall are to be planted at a rate of not less than one per 15m of linear street length, subject to verge width and underground service constraints, <u>with reference to the Town of East Fremantle Urban Streetscape and Public Realm Style Guide 2020.</u> <p><i>*Cl 5.8.4 of Local Planning Scheme No. 3 requires a Landscaping Plan to be approved by Council for development in the Commercial zones.</i></p>

Element 10: Resource Conservation

Resource conservation describes the ability of development to reduce the consumption of natural resources, by reducing the use of new materials, energy or water:

In regard to resource conservation, the policy objectives are to:

- Encourage the design and construction of more energy and water efficient buildings and landscape in the Town Centre.
- Encourage the recycling and reuse of buildings and materials.

<u>Performance Criteria</u> <u>Element Objective</u> <u>New development should meet these criteria.</u>	<u>Acceptable Development Standards</u> <u>Outcomes</u> <u>The acceptable development standards/outcomes are ways of meeting the performance criteria/element objective.</u>
<p>In regard to resource conservation within the <u>East Fremantle</u> <u>T</u>own <u>C</u>entre, development should <u>is to</u>:</p> <ul style="list-style-type: none"> .. Create an environment that encourages non-automotive modes of travel between activities to reduce transport energy consumption. .. Orientate buildings and openings to benefit from passive climatic heating and cooling opportunities to reduce fixed energy consumption. .. Incorporate energy-generation systems, energy recovery systems, and energy efficient plant wherever possible, to reduce net energy consumption of buildings. .. Enable the retention and adaptive re-use of existing structures, where appropriate, to reduce the consumption of additional building materials and the energy required to manufacture them. .. Maximise the retention and reuse of stormwater for irrigation purposes to reduce the need for expensive stormwater infrastructure, and to reduce the burden on the metropolitan water supply. .. Minimise the landfill component of waste generation, wherever possible, by providing facilities for the storage and collection of recyclable material. 	<ul style="list-style-type: none"> .. <u>Development to comply with the acceptable outcomes of the Energy efficiency, Water management and conservation; and Waste management elements of the Residential Design Codes</u>All development shall exceed the prevailing requirements of the BCA in respect to energy efficiency. .. <u>Consider the Town of East Fremantle Local Planning Policy 3.1.8 Wood Encouragement Policy – General.</u> .. Residential components of new development shall achieve a NatHERS rating of at least 6 stars. .. Commercial components of new development shall achieve a NABERS rating of at least 3.5 stars.

Element 11: Signage and Services

Signage and services refers to advertising signs, and mechanical equipment (and associated pipes, conduits and ducting) that is attached to buildings.

In regard to signage and services, the policy objective is:

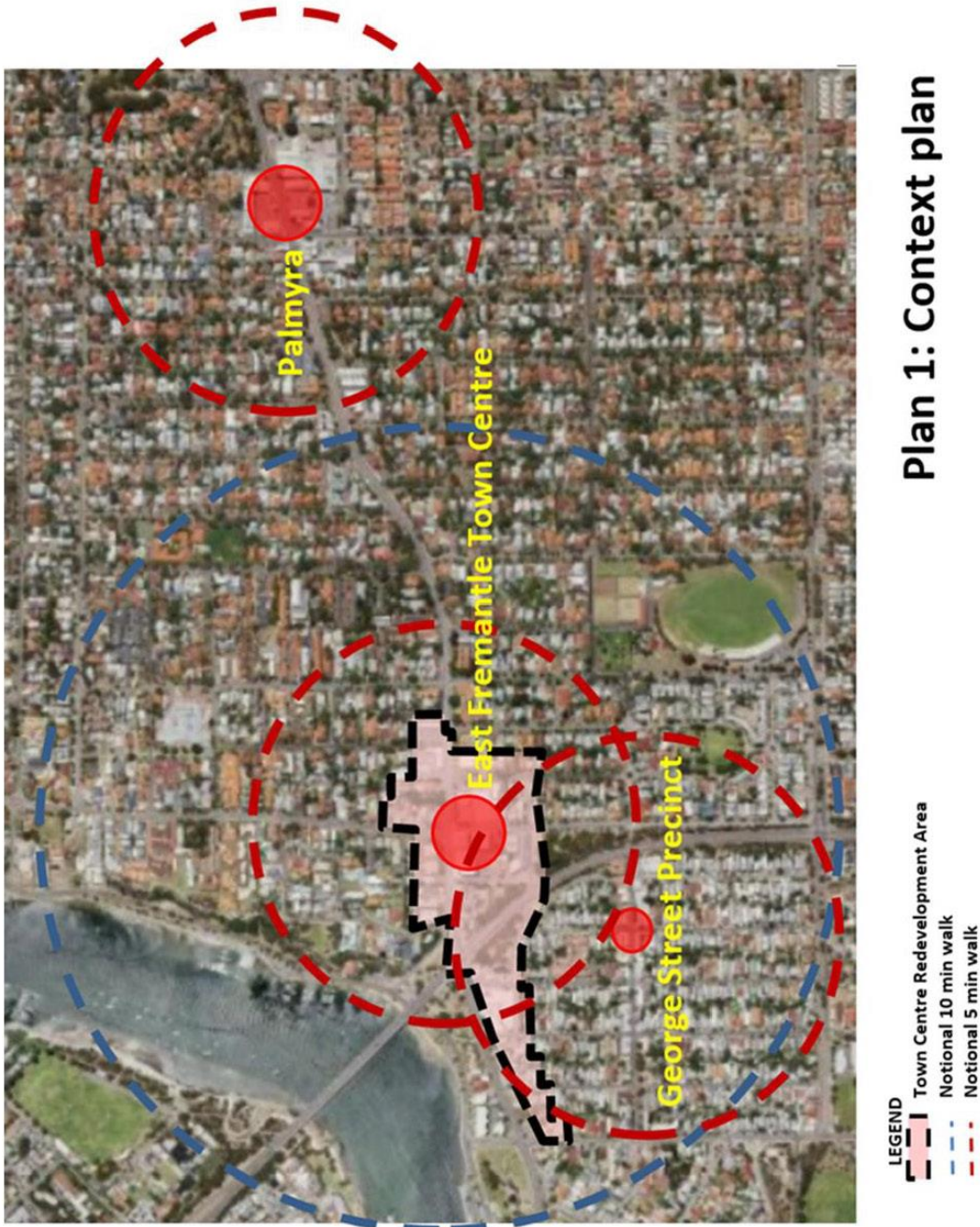
- To minimise the visual impact of signage and services on the streetscapes of the Town Centre.

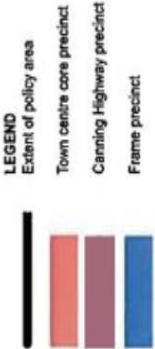
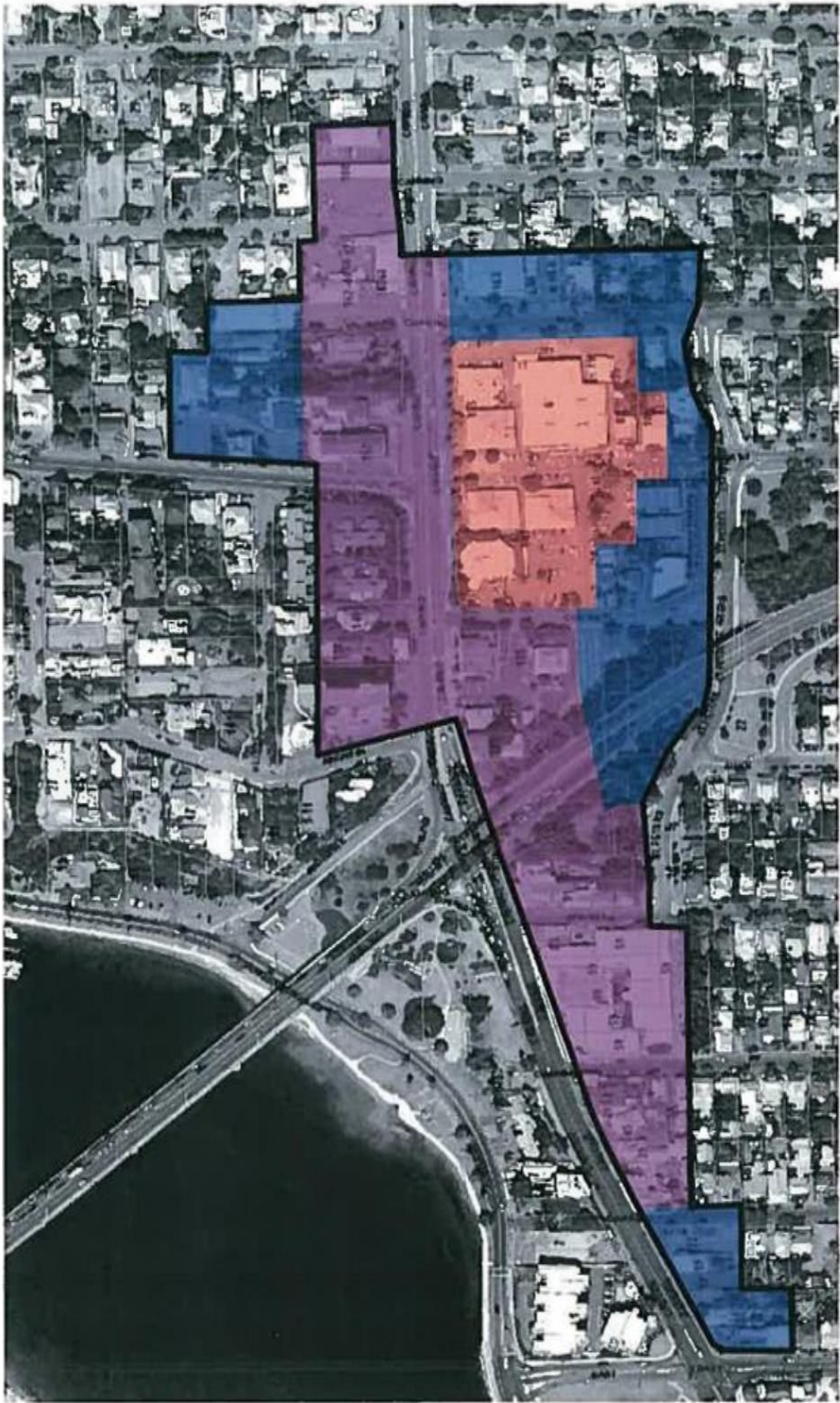
<u>Performance Criteria</u> <u>Element Objective</u> <u>New development should meet these criteria.</u>	<u>Acceptable Development Standards</u> <u>Outcomes</u> <u>The acceptable development standards/outcomes are ways of</u> <u>meeting the performance criteria/element objective.</u>
<p>.. In regard to signage and services within the East Fremantle <u>Town Centre Redevelopment Area</u>, development should <u>is to</u> comply with the Town of East Fremantle <u>Local Planning Policy</u> ies <u>3.1.2 Signage Design Guidelines</u>.</p> <p>.. <u>Any incidental structures and mechanical equipment is to</u> Mechanical equipment (and associated pipes, conduits and ducting) <u>be located to minimise visual impact on adjacent streets and</u> or <u>public open spaces.</u></p>	<p>.. Signage shall <u>is to</u> comply with the Town of East Fremantle's <u>Local Planning Policy 2.1.3 – Signage Design Guidelines</u> signage policy.</p> <p>.. <u>The Town may require the submission of an overall signage plan for approval for the development site, or compliance with an overall signage plan where one has been prepared for a larger area within the Town Centre Redevelopment Area.</u></p> <p>.. <u>Solar Panels and Solar Hot Water Heaters shall comply with the Town of East Fremantle's policy – Guidelines for Solar Collectors.</u></p> <p>.. <u>Any incidental structures and mechanical equipment (including bin stores, solar collectors, air conditioning units, mechanical plant rooms, lift overruns, antennae, satellite dishes and communications masts and the like) is to</u> Other mechanical equipment (and associated pipes, conduits and ducting) <u>shall be located in basements, in screened enclosures, on roofs (subject to height requirements of Element 3), or at the rear of buildings and not visible from the street or adjacent public open space.</u></p> <p>.. <u>Development applications are to include a waste management plan including details of bin storage and collection.</u></p>

ATTACHMENTS

- Plan 1: Context Plan
 Plan 2: Policy Area and Precincts
 Plan 3: External Pedestrian Connections and Local Destinations
 Plan 4: Internal Pedestrian Connections and Public/Urban Spaces
 Plan 5: Concept Plan
 Plan 6: Fremantle Inner Harbour Ports Buffer Areas
 Plan 7: Building Height Plan

Responsible Directorate:	Regulatory Services
Reviewing Officer:	Executive Manager Regulatory Services
Decision making Authority:	Council
Policy Adopted:	15/11/11
Policy Amended/Reviewed:	21/7/15 XXXX (date to be inserted following adoption)
Former Policy No:	3.1.4





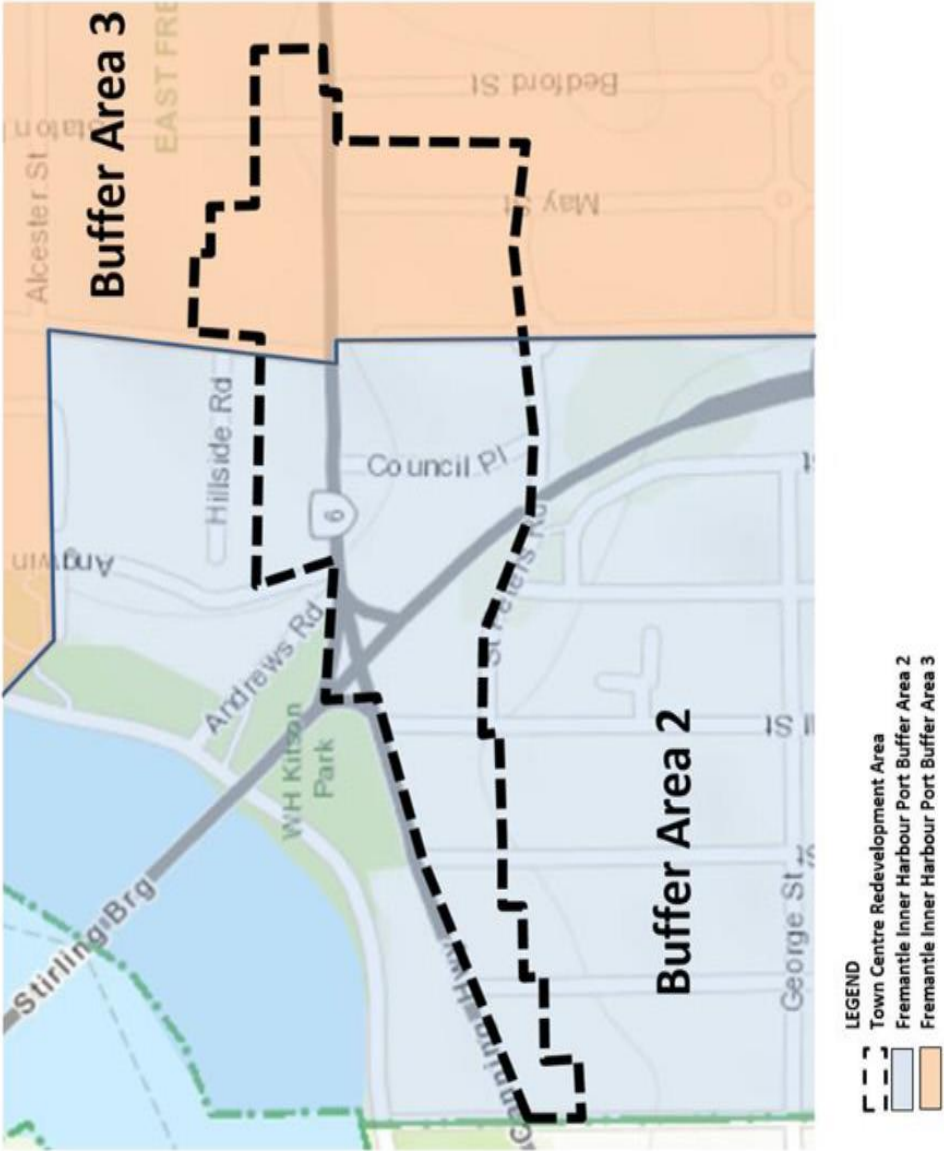
Plan 2: Policy Area and Precincts



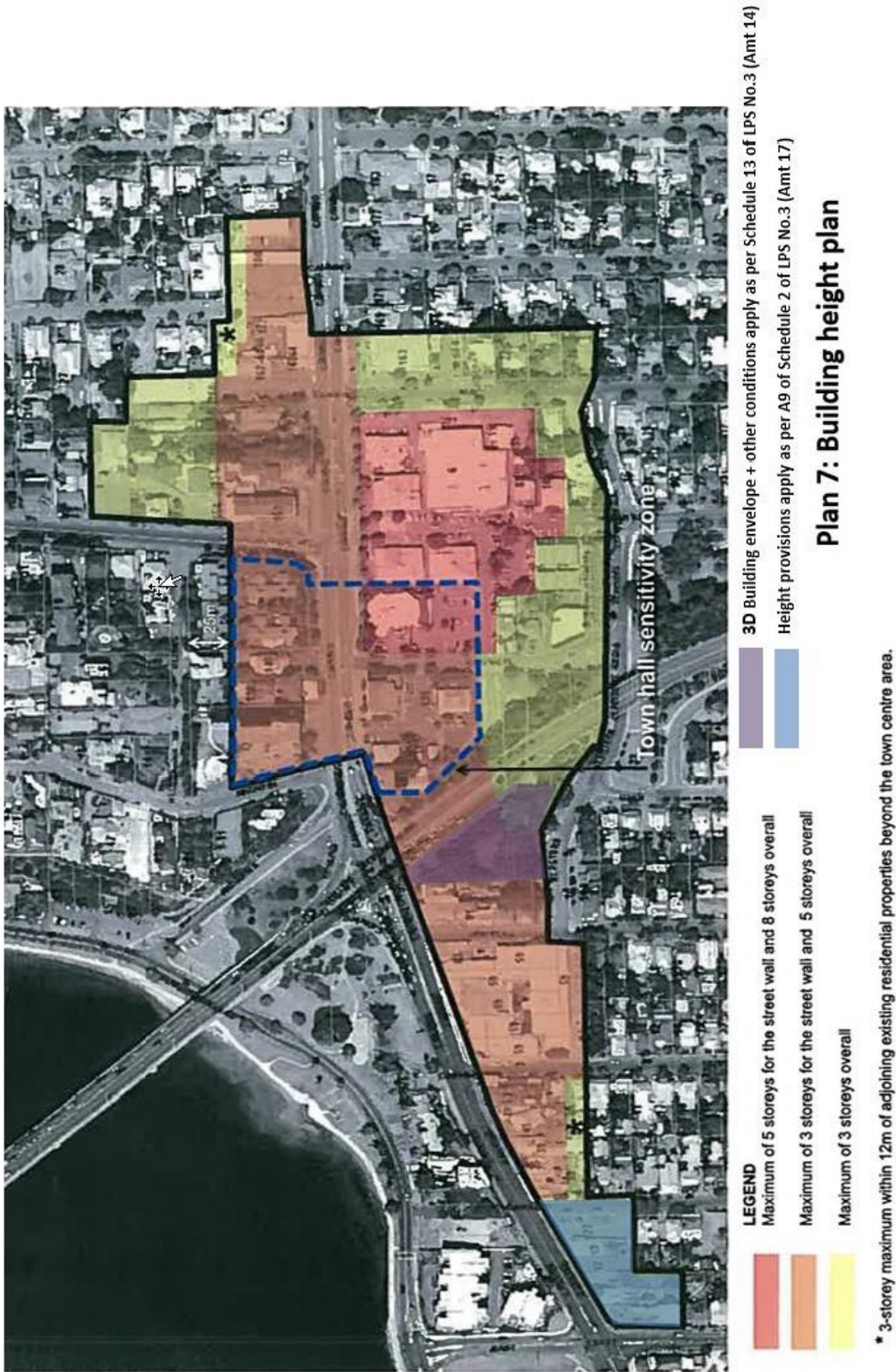
Plan 3: External pedestrian connections and local destinations







Plan 6: Policy Area and Fremantle Inner Harbour Port Buffer Areas



14 REPORTS – FINANCE

Reports start on the next page

14.1 MONTHLY FINANCIAL REPORT 28 FEBRUARY 2023

Report Reference Number	OCR-1895
Prepared by	Phil Garoni, Manager Finance
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. Monthly Financial Report – February 2023

PURPOSE

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature and Type) for the month ended 28 February 2023. A Capital Works report has been incorporated into the workbook.

EXECUTIVE SUMMARY

A Monthly Financial Report workbook has been prepared to provide an overview of key financial activity.

The State Government has recently amended regulation 34 of the *Local Government (Financial Management) Regulations* to require the Statement of Financial Activity to be presented according to nature or type classification.

A Capital Works Report is presented detailing committed expenditure against budgets. This report is used to assess the clearance rate of capital projects.

BACKGROUND

Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:

- a. demonstrates the Town's commitment to managing its operations in a financially responsible and sustainable manner.
- b. provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
- c. ensures proper accountability to the ratepayers for the use of financial resources.

Financial information that is required to be reported to Council monthly includes:

- a. operational financial performance against budget expectations.
- b. explanations for identified variances from expectations.
- c. financial position of the Town at the end of each month.

Understanding the Financials

When reading the financial information/statements, variances (deviations from budget expectations) are classified as either:

- a. Favourable variance (F)
- b. Unfavourable variance (U)
- c. Timing variance (T)

A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require for the year-to-date budget to be amended for future periods.

A realised favourable or unfavourable variance is different to a timing variance. It represents a genuine difference between the actual and budgeted revenue or expenditure item.

A realised favourable variance on a revenue item is a positive outcome as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting in a decrease to the projected budget result.

A realised favourable variance on an expenditure item may have either of two causes – one being a saving because the outcome was achieved for lesser cost, which has the effect of increasing the projected budget result. The other cause may be that the proposed expenditure may not have been undertaken and is not expected to be incurred in that financial year. Whilst this may seem positive from the financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

If a realised favourable or unfavourable variance is material in value, a recommendation will be provided to Council to amend the budget.

CONSULTATION

Budget Managers are provided with a monthly Responsible Officer report for review and reporting of budget variances.

STATUTORY ENVIRONMENT

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* detail the form and manner in which a local government is to prepare its Statement of Financial Activity.

Expenditure from the municipal fund not included in the annual budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*.

Fees and charges are imposed in accordance with section 6.16 of the *Local Government Act 1995*. Fees and charges imposed outside of the Annual Budget require an absolute majority decision of Council and must give local public notice of the new fees pursuant to section 6.19 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

FINANCIAL IMPLICATIONS

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2022/23 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022/23 for reporting material variances shall be:

(a) 10% of the amended budget; or

(b) \$10,000 of the amended budget.

Whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

The monthly financial report is the key financial reporting mechanism to Council, to provide oversight of the financial management of the local government. This ties into the Strategic Community Plan as follows:

4.9 A financially sustainable Town – Provide financial management services to enable the Town to sustainably provide services to the community.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Inadequate oversight of the financial position of the Town may result in adverse financial trends	Rare (1)	Major (4)	Low (1-4)	FINANCIAL IMPACT \$50,000 - \$250,000	Manage by monthly review of financial statements and key financial information
Grant funding received for specific purpose is not spent in current financial year and funds cannot be acquitted in a timely matter	Possible (3)	Moderate (3)	Moderate (5-9)	FINANCIAL IMPACT \$250,001 - \$1,000,000	Manage by reviewing unspent grant funding each month and responsible department to ensure timely delivery of projects against funding

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation, and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable.

COMMENT

This report presents the Statement of Financial Activity by Nature and Type for the month ended 28 February 2023.

The following is a summary of headline numbers from the attached financial report, and explanations for variances is provided in Note 1 of the workbook:

	Original Budget	YTD Budget	YTD Actuals	Variance	F/U/T
Opening Surplus	\$517,692	\$512,823	\$512,823		
Operating Revenue	\$11,622,370	\$11,159,506	\$11,357,122	\$197,616	T
Operating Expenditure	(\$12,148,015)	(\$8,371,891)	(\$7,836,008)	\$535,883	T
Capital Expenditure	(\$15,363,577)	(\$8,461,973)	(\$7,528,244)	\$933,729	T
Capital Income	\$15,766,681	\$8,396,294	\$5,612,708	(\$2,783,586)	T
Financing Activities	(\$1,996,976)	(\$478,481)	(\$1,159,320)	(\$680,839)	T
Non-Cash Items	\$1,601,825	\$900,689	\$930,829	\$30,140	Non-Cash
Forecast Surplus/(Deficit)	\$0	\$3,656,967	\$1,889,910	(\$1,767,057)	T

The Net Current Asset Position (Forecast Surplus above) indicates a YTD net current position of \$1,889,910 versus the YTD budget of \$3,656,967. The unfavorable surplus is attributable to a stronger operating result (as a result of cash flow timings), but offset by unfavourable capital income against capital projects compared to the YTD budget.

The Executive Summary in the workbook provides an overview of key indicators for the month. Further comments are provided below:

Rate Notices were issued on the 19 July. The Town has receipted \$9.5m in rates and charges revenue (including rates, ESL, service charges) by the end of February, equating to 90.45% of total rates and charges paid.

2nd instalments were issued on the 28 September with a due date of 25 October 2022.

3rd instalments were issued on the 5 December with a due date of 3 January 2023.

4th instalments were issued on the 8 February with a due date of 7 March 2023.

The following table provides a breakdown of instalments:

Instalment Number	Due Date	No. Assessments	Total
2 nd Instalment	25/10/22	853	\$660,351
3 rd Instalment	03/01/23	1180	\$1,102,700
4 th Instalment	07/03/23	853	\$701,544

- Capital works are nearly at the halfway point of expenditure, with 85% of the total capital expenditure budget relating to the East Fremantle Oval project. As previously advised, planned expenditure based on the project cash flow budget, will be accrued at the end of each month as there will be a lag in receiving/processing invoices, and this expenditure will be reflected in the capital works report.
- The Town has invoiced the Department of Local Government, Sport and Cultural Industries the following grant milestones. It is apparent that there is approximately a 6-week delay in receiving payment once the project milestone has been reached and an invoice issued to the Department. This delay will impact cash flow at Milestone 4 stage and the Department will be requested to accelerate this payment to the Town.

The Town invoiced the Department of Local Government, Sport, and Cultural Industries \$5m + GST for the 3rd milestone payment of the \$25 million grant. Payment was received in January, with surplus funds invested according to project cash flow requirements.

Milestone Number	Milestone	Instalment Amount (Ex GST)	Date Invoiced Issued	Date Payment Received
1	Execution of the Funding Agreement	\$2,500,000	07/12/21	25/01/22
2	Awarding of Construction Contract	\$8,000,000	12/08/22	15/09/22
3	Evidence of Commencement of Physical Works	\$5,000,000	02/12/22	17/01/2023
4	Evidence of 50% Completion	\$9,000,000		
5	Evidence of Practical Completion	\$500,000		

- The above grant revenue is only recognised as income as it is expended. The unspent portion is classified as a grant liability on the balance sheet. The Town has recognised \$2.856 in non-operating income for the East Fremantle Oval Project at the end of February. As outlined in the report to the November Audit Committee, there is a difference in position between the Town and the Office of the Auditor General (OAG) regarding the measurement of income to be recognized. As such the revenue recognised has been amended to align with OAG's advice.
- Settlement of the sale of 128 George Street occurred on the 29 September 2022. Proceeds from sale were transferred to the respective Reserves as per Council resolution. The forecast balance of the East Fremantle Oval Redevelopment Reserve is \$2.726m.
- End of year accounting process are finalised for 2021/22. The carried forward surplus of \$512,823 in the Statement of Financial Activity is nearly exact to budgeted opening funds of \$517,692. Therefore, there will not be any unallocated surplus available.

The Town is holding \$21.88m in cash at the end of February. \$19.985m is invested in term deposits with terms varying from 30 days to 91 days, depending on cash flow requirements. The weighted average interest rate on these deposits is 3.76%. This is 16 basis points better than the current cash rate of 3.60% (the weighted average of the interest rate at which overnight unsecured funds are transacted in the domestic interbank market). Interest earnings on the current investment portfolio will be upwards of \$230k, compared to budget interest earnings of \$40k. This is

a favourable budget result that will be further improved from the placement of additional term deposits throughout the course of the year. The budget has been amended during the mid-year review, at which time Council can determine how it wishes to allocate the surplus. When adopting the 2022/23 Annual Budget, Council did resolve to transfer 100% of interest earnings from the investment of Reserves into the East Fremantle Oval Redevelopment Reserve. If this was to occur, then the forecast closing balance of the EF Oval Redevelopment Reserve would be more than \$2.9m.

CONCLUSION

That Council receives this report and consider the recommendations below.

14.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

- 1. receives the Monthly Financial Report for the month ended 28 February 2023, as presented as attachment 1 to this report, inclusive of:**
 - (i) Statement of Financial Activity by Nature and Type**
 - (ii) Capital Expenditure Report**
- 2. notes the unrestricted municipal surplus of \$1,889,910 for the month ended 28 February 2023.**

REPORT ATTACHMENTS

Attachments start on the next page.

TOWN OF EAST FREMANTLE
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.52 M	\$0.51 M	\$0.51 M	(\$0.00 M)
Closing	\$0.00 M	\$3.66 M	\$1.89 M	(\$1.77 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$	% of total		\$	% Outstanding		\$	% Collected
Unrestricted Cash	\$6.49 M	29.6%	Trade Payables	\$5,186.1 K		Rates Receivable	\$1.01 M	90.45%
Restricted Cash	\$15.40 M	70.4%	0 to 30 Days	\$5,186.1 K	100.0%	Trade Receivable	\$21.7 K	% Outstanding
			30 to 60 Days	\$0.0 K	0.0%	Current	\$1.1 K	5.27%
			Over 60 Days	\$0.0 K	0.0%	30 to 90 Days	\$14.4 K	66.42%
						Over 90 Days	\$6.2 K	28.31%
						Infringements	\$67.6 K	

Refer to Note 3 - Cash and Investments

Refer to Note 4 - Receivables

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Operating Grants and Contributions			Fees and Charges		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance
\$1.37 M	\$3.69 M	\$4.45 M	\$0.76 M	\$8.66 M	\$8.65 M	0.0%	\$829.1 K	\$741.7 K	11.8%	\$1,186.7 K	\$1,126.5 K	5.3%

Refer to Statement of Financial Activity

Refer to Statement of Financial Activity

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$	%	YTD Actual	\$	% Spent	YTD Actual	\$	% Received
(\$2.23 M)	(\$0.07 M)	(\$1.92 M)	(\$1.85 M)	\$1,871.2 K	\$2,039.2 K	91.8%	\$7.53 M	\$17.44 M	43.2%	\$3.74 M	\$13.17 M	28.4%

Refer to Statement of Financial Activity

Refer to Note 6 - Disposal of Assets

Refer to Statement of Financial Activity

Refer to Note 8 - Grants and Contributions

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves			Preparation		
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	\$		Reserves balance	\$		Prepared by:		
\$0.34 M	(\$0.48 M)	(\$1.16 M)	(\$0.68 M)	Interest expense	\$2.2 K		Interest earned	\$193.8 K		Reviewed by: Peter Kocian		

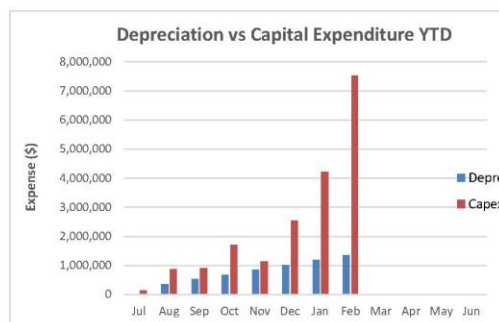
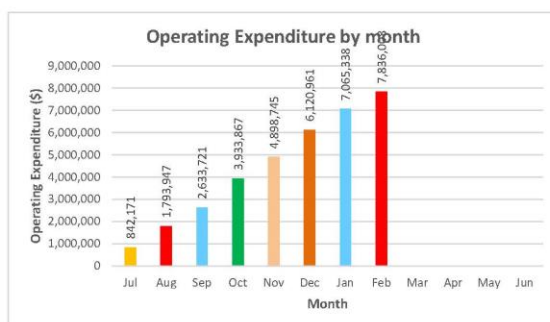
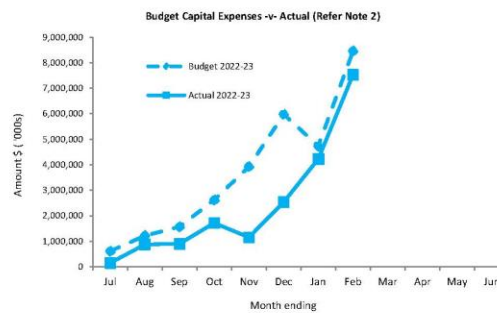
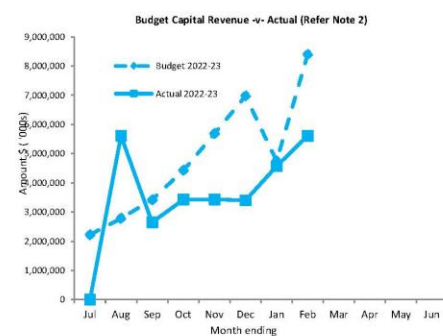
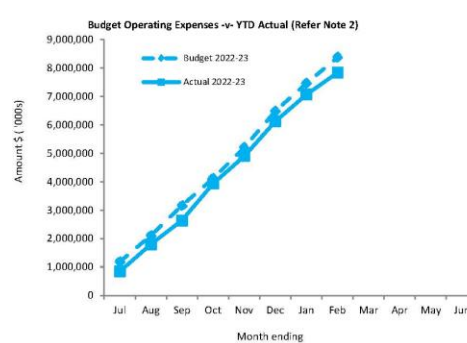
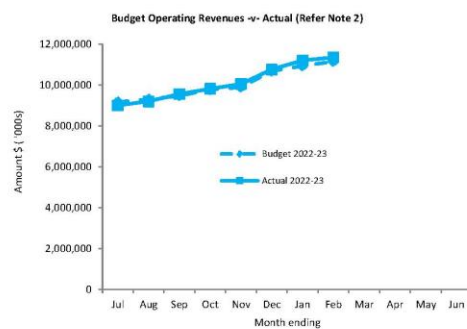
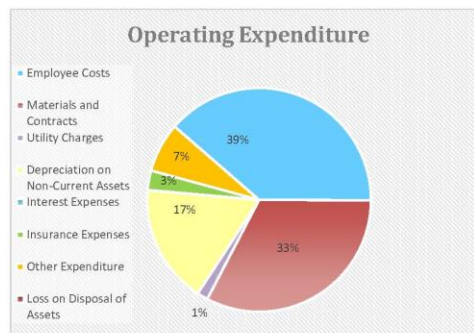
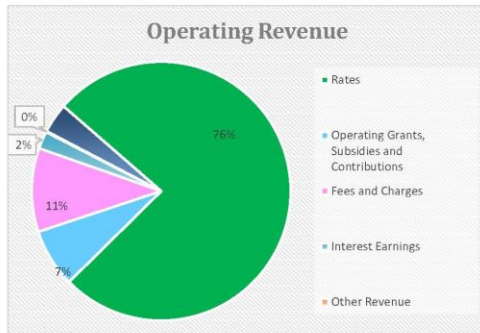
Refer to Statement of Financial Activity

Refer to Note 5 - Cash Backed Reserves

Date Prepared:

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Town of East Fremantle
Information Summary
For the Period Ended 28 February 2023**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2023

	Note	Annual Budget - Synergy	Current Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
				\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	517,692	512,823	512,823	512,823	(0)	(0%)	
Revenue from operating activities								
Rates	9	8,660,135	8,660,135	8,653,471	8,657,428	3,957	0%	
Operating grants, subsidies and contributions		907,014	1,009,737	741,735	829,140	87,405	12%	▲
Fees and Charges		1,442,358	1,492,976	1,126,497	1,186,658	60,161	5%	
Interest Earnings		98,000	338,000	131,998	247,321	115,323	87%	▲
Other Revenue		27,170	27,170	18,112	13,698	(4,414)	(24%)	
Profit on asset disposals	8	487,693	487,693	487,693	422,877	(64,816)	(13%)	▼
		11,622,370	12,015,711	11,159,506	11,357,122			
Expenditure from operating activities								
Employee Costs		(4,736,197)	(4,746,197)	(3,128,981)	(3,029,985)	98,996	3%	
Materials and Contracts		(4,028,396)	(4,115,471)	(2,807,244)	(2,554,716)	252,528	9%	
Utility Charges		(259,034)	(259,034)	(172,744)	(124,004)	48,740	28%	▲
Depreciation on Non-Current Assets		(2,103,440)	(2,103,440)	(1,402,304)	(1,342,995)	59,309	4%	
Interest Expenses		(16,250)	(16,250)	(10,840)	(2,228)	8,612	79%	
Insurance Expenses		(228,901)	(228,901)	(228,901)	(220,412)	8,489	4%	
Other Expenditure		(775,797)	(775,797)	(620,877)	(561,668)	59,209	10%	
Loss on asset disposals	8	0	0	0	0	0		
		(12,148,015)	(12,245,090)	(8,371,891)	(7,836,008)			
Operating activities excluded from budget								
Add back Depreciation		2,103,440	2,103,440	1,402,304	1,342,995	(59,309)	(4%)	
Adjust (Profit)/Loss on Asset Disposal	8	(487,693)	(487,693)	(487,693)	(422,877)	64,816	(13%)	
Movement in Deferred Rates		0	0	0	10,710	10,710		
Movement in accrued income (non-current)		(13,922)	(13,922)	(13,922)	0	13,922		
		1,601,825	1,601,825	900,689	930,829	30,140	3%	
Amount attributable to operating activities		1,076,180	1,372,446	3,688,304	4,451,943			
Investing activities								
Non-operating Grants, Subsidies and Contributions	11	14,099,113	13,168,831	6,357,126	3,741,532	(2,615,594)	(41%)	▼
Proceeds from Disposal of Assets	8	1,667,568	2,039,168	2,039,168	1,871,177	(167,991)	(8%)	
Purchase of Property, Plant and Equipment		(14,220,450)	(16,315,984)	(7,689,378)	(6,876,475)	812,903	11%	▲
Purchase and Construction of Infrastructure		(1,143,127)	(1,119,350)	(772,595)	(651,769)	120,826	16%	▲
Amount attributable to investing activities		403,104	(2,227,335)	(65,679)	(1,915,535)			
Financing Activities								
Transfers from Reserves	7	494,250	3,522,868	1,458,437	1,002,740	(455,697)	31%	
Payments for principal portion of lease liabilities		(45,000)	(47,892)	(35,919)	(43,428)	(7,509)	(21%)	
Repayment of borrowings	10	(102,000)	(102,000)	(51,000)	(74,864)	(23,864)	(47%)	▼
Transfers to Reserves	7	(2,344,226)	(3,030,910)	(1,849,999)	(2,043,768)	(193,769)	(10%)	▼
Amount attributable to financing activities		(1,996,976)	342,066	(478,481)	(1,159,320)			
Closing Funding Surplus (Deficit)	3	0	0	3,656,967	1,889,910	(1,767,057)	(48%)	▼

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 1: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is the greater.

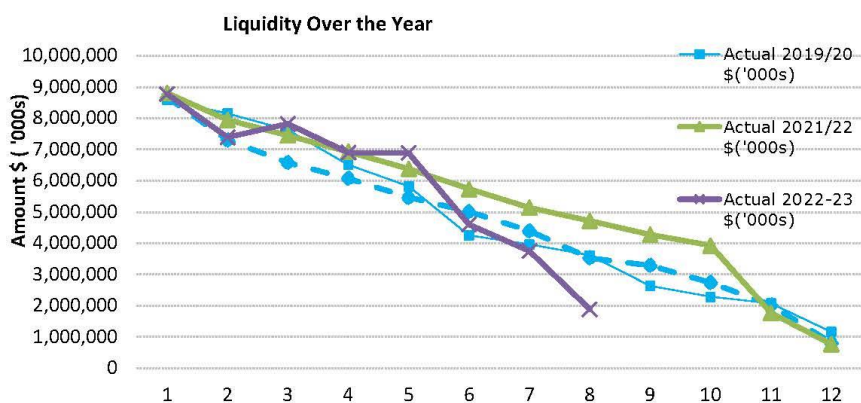
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Depreciation	(59,309)	(4%)		Timing	Depreciation has now been run in the asset register
Capital Revenues					
					Budget amendment made as part of the midyear budget review. Regarding the accounting treatment and recognition of income v deferred income, as outlined in the Position Paper submitted to the Audit Committee
Grants, Subsidies and Contributions	(2,615,594)	(41%)		Timing	Settlement of 128 George St finalised. Proceeds transferred to Reserve.
Proceeds from Disposal of Assets	(167,991)	(8%)		Timing	
Capital Expenses					
Purchase Property, Plant and Equipment	812,903	11%		Timing	See Capital Works Report
Purchase and Construction of Infrastructure	120,826	16%		Timing	See Capital Works Report
Financing					
Transfers from Reserves	(455,697)	31%			Reserve transfers generally processed in May
Payments for principal portion of lease liabilities	-				
Repayment of borrowings	(7,509)	(21%)		Timing	Not Material
Transfers to Reserves	(23,864)	(47%)		Timing	
Nature and Type Classifications:					
Rates	3,957	0%			
Operating Grants, Subsidies and Contributions	87,405	12%		Timing	CHSP Operating Grant now accrued on a monthly basis
Fees and Charges	60,161	5%		Timing	
Interest Earnings	115,323	87%		Permanent	A significant favourable variation is forecast upwards of \$200k
Other Revenue	(4,414)	(24%)		Timing	Not Material
Profit on asset disposals	(64,816)	(13%)		Timing	
Employee Costs	98,996	3%		Timing	Not Material
Materials and Contracts	252,528	9%		Timing	Not Material
Utility Charges	48,740	28%		Timing	Favourable
Depreciation on Non Current Assets	59,309	4%		Timing	Non-Cash
Interest Expenses	8,612	79%		Timing	Favourable
Insurance Expenses	8,489	4%		Permanent	Favourable
Other Expenditure	59,209	10%		Timing	Favourable

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 2: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Last Years Closing	Current
Note	30 June 2022	28 Feb 2023
	\$	\$
Current Assets		
Cash Unrestricted	2,781,841	6,486,486
Cash Restricted - Reserves	2,484,208	3,525,236
Cash Restricted - Unspent Grants	1,801,616	11,870,578
Receivables - Rates	76,390	1,005,174
Receivables - Other	96,754	159,242
Interest/ATO Receivable/Trust	131,356	138,027
Inventories	0	0
	7,372,165	23,184,742
Less: Current Liabilities		
Payables	(1,854,814)	(5,186,115)
Contract Liabilities - Unspent grants	(1,801,616)	(11,870,578)
Loan/Lease Liability	(136,821)	(136,821)
Provisions	(718,703)	(712,904)
	(4,511,955)	(17,906,418)
Less: Restricted Cash - Reserves	(2,484,208)	(3,525,236)
Less: Restricted Cash - Unspent Grants	(1,801,616)	(11,870,578)
Add: Current Loan/Lease Liability	136,821	136,821
Add: Contract Liabilities held in restricted cash	1,801,616	11,870,578
	(2,347,388)	(3,388,415)
Net Current Funding Position	512,823	1,889,910



TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 3: Cash and Investments

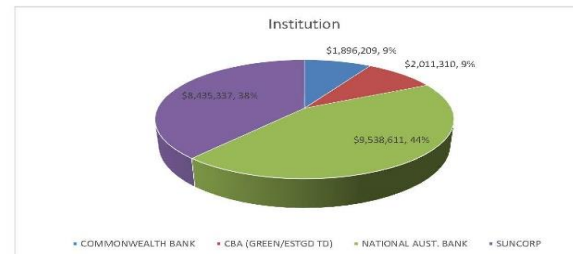
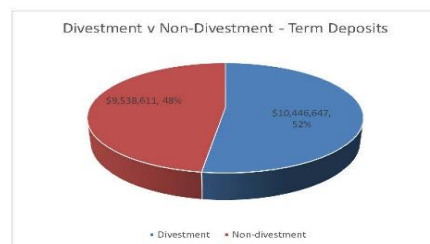
	Unrestricted	Restricted	Trust	Total Amount	Term Deposit Reference	Institution	Risk Rating (LT)	Interest Rate	Maturity Date
	\$	\$	\$	\$					
(a) Cash Deposits									
Municipal Bank Account - On-Call	0			0		CBA	AA-	0.20%	At Call
Municipal Bank Account	1,337,589			1,337,589		CBA	AA-		At Call
Municipal Bonds & Deposits Account	558,620			558,620		CBA	AA-		At Call
Reserve Bank Account (Reserves)		0		0		CBA	AA-		At Call
Reserve Bank Account (Unspent Grants)		0		0		CBA	AA-		At Call
Cash On Hand	1,100			1,100		Petty Cash/Till Float		Nil	On Hand
(b) Term Deposits									
Pooled (Muni, Bonds and Grants)	1,011,310			1,011,310	220803062931	CBA (ESGTD)	AA-	3.34%	02-Mar-23
Pooled (Muni, Bonds and Grants)	2,031,981			2,031,981		SUNCORP	AA-	4.00%	15-May-23
Pooled (Muni, Bonds and Grants)	4,403,356			4,403,356	Deal No. 4204557	SUNCORP	AA-	3.90%	27-Apr-23
Pooled (Muni, Bonds and Grants)	1,524,509			1,524,509	GMI-DEAL-10831385	NAB	AA-	3.55%	24-Apr-23
Pooled (Muni, Bonds and Grants)	1,673,291			1,673,291	GMI-DEAL-10832295	NAB	AA-	3.35%	29-Mar-23
Reserves		1,850,000		1,850,000	GMI-DEAL-10809253	NAB	AA-	3.91%	08-Mar-23
Reserves		1,128,901		1,128,901	GMI-DEAL-10800911	NAB	AA-	3.45%	08-Mar-23
Reserves		1,361,910		1,361,910	GMI-DEAL-10800927	NAB	AA-	3.45%	08-Mar-23
Reserves	1,000,000			1,000,000		CBA (ESGTD)	AA-	3.74%	18-Apr-23
Reserves	2,000,000			2,000,000	GMI-DEAL-10826347	NAB	AA-	4.00%	18-Apr-23
Reserves	2,000,000			2,000,000	Deal No. 4205357	SUNCORP	AA-	3.92%	18-Apr-23
Total	17,541,756	4,340,811	0	21,882,567				3.76%	
Less: Cash on hand				(1,100)					
Total Investments and Cash Deposits				21,881,467					

Comments/Notes - Investments and Cash Deposits

(LT) RISK RATING	PORTFOLIO	\$	%
AAA	MAX 100%	\$0	0.00%
AA	MAX 100%	\$11,434,820	52.26%
AA (GREEN TERM DEPOSITS)	MAX 100%	\$2,011,310	9.19%
AA (DIVESTMENT)	MAX 100%	\$8,435,337	38.55%
BBB+ (DIVESTMENT)	MAX 80%	\$0	0.00%
		\$21,881,467	100.00%

INSTITUTION	\$	(LT) RISK	%
COMMONWEALTH BANK	\$1,896,209	AA-	8.67%
CBA (GREEN/ESTGD TD)	\$2,011,310	AA-	9.19%
NATIONAL AUST. BANK	\$9,538,611	AA-	43.59%
SUNCORP	\$8,435,337	AA-	38.55%
WESTPAC	\$0	AA-	0.00%
	\$21,881,467		100.00%

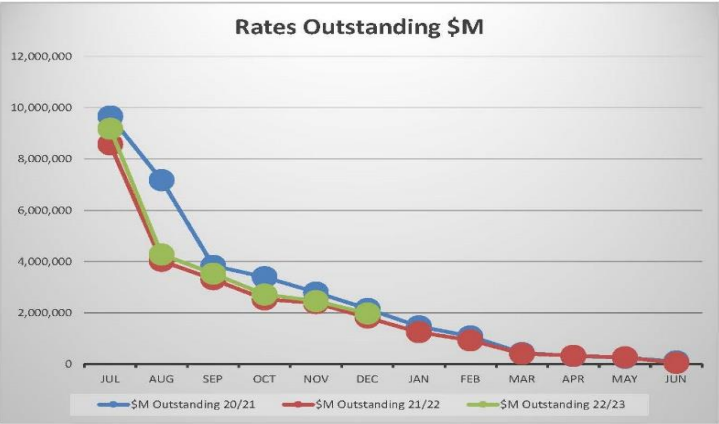
The Town obtains quotes from three (3) financial institutions prior to placing investments. This ensures the Town is receiving the best return on investment possible. The amount the Town invests is dependent on cash flow requirements for business operations and capital works for upcoming months. As the financial year progresses, the Town's cash holdings decreases which means less investment of Municipal funds. The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment. The Town's investment policy precludes investing in term deposits for more than 12 months.



TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

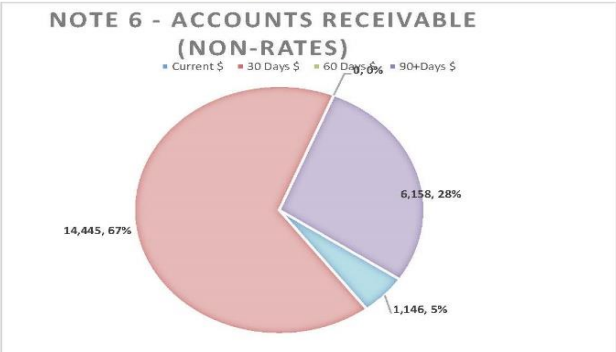
Note 4: Receivables

Receivables - Rates Receivable	28 February 2023	30 June 2022	Receivables - General	Current	30 Days	60 Days	90+Days	Total
Opening Arrears Previous Years	\$ 44,860	\$	Receivables - General	\$ 1,146	\$ 14,445	\$ 0	\$ 6,158	21,749
Rates, ESL and Service Charges Levied this year	10,482,773	10,124,477	Receivables - Infringements					67,588
Less Collections to date	-9,477,193	-10,079,617	East Fremantle Lawn & Tennis Club					18,000
Net Rates Collectable	1,005,580	44,860	Total Receivables General Outstanding					107,338
% Outstanding	9.55%							



Amounts shown above include GST (where applicable)

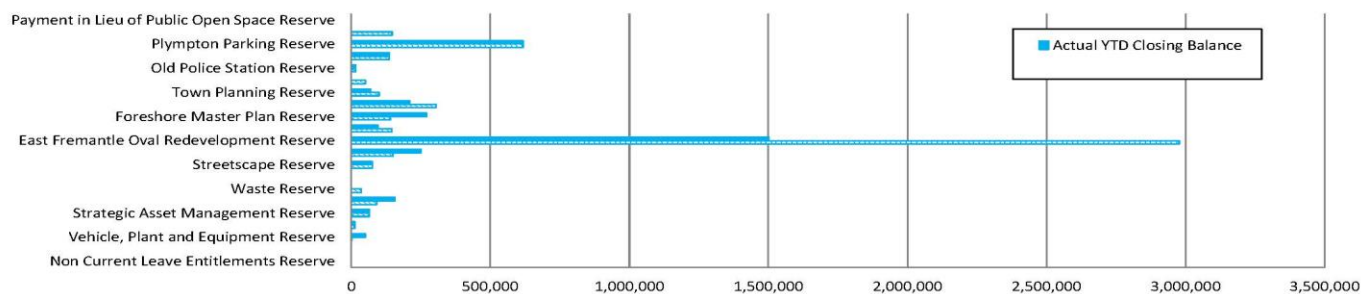
Control Account	GL	Balance
Sundry Debtors	104	21,749
SSL - Current EFTC	114	3,000
SSL - Non-Current EFTC	1684	15,000
Infringement Debtors	180	67,588
		107,338



TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 5: Cash Backed Reserves

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non Current Leave Entitlements Reserve	0	0	0	0	0	0	0	0	0
Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	0
Vehicle, Plant and Equipment Reserve	50,407	0	0	0	0	(50,000)	0	407	50,407
Aged Services Reserve	11,803	0	0	0	0	0	0	11,803	11,803
Strategic Asset Management Reserve	64,920	0	0	0	0	0	0	64,920	64,920
Arts and Sculpture Reserve	156,772	0	0	45,000	0	(111,250)	0	90,522	156,772
Waste Reserve	0	0	0	35,000	0	0	0	35,000	0
Committed Works Reserve	0	0	0	0	0	0	0	0	0
Streetscape Reserve	75,000	0	0	0	0	0	0	75,000	75,000
Drainage Reserve	250,000	0	0	0	0	(100,000)	0	150,000	250,000
East Fremantle Oval Redevelopment Reserve	1,076,170	280,000	193,768	1,900,272	1,427,101	0	(1,002,740)	2,976,442	1,500,530
Preston Point Facilities Reserve	95,290	0	0	50,000	0	0	0	145,290	95,290
Foreshore Master Plan Reserve	270,000	0	0	0	0	(130,373)	0	139,627	270,000
Sustainability and Environmental Reserve	210,337	0	0	129,288	0	(35,000)	0	304,625	210,337
Town Planning Reserve	70,000	0	0	30,000	0	0	0	100,000	70,000
Business Improvement Reserve	0	0	0	50,000	0	0	0	50,000	0
Old Police Station Reserve	16,500	0	0	28,000	0	(28,000)	0	16,500	16,500
Payment in Lieu of Parking Reserve	137,010	0	0	0	0	0	0	137,010	137,010
Plympton Parking Reserve	0	0	0	616,666	616,667	0	0	616,666	616,667
Strategic Waste Reserve	0	0	0	146,684	0	0	0	146,684	0
Payment in Lieu of Public Open Space Reserve	0	0	0	0	0	0	0	0	0
	2,484,208	280,000	193,768	3,030,910	2,043,768	(454,623)	(1,002,740)	5,060,495	3,525,236

Note 5 - Year To Date Reserve Balance to End of Year Estimate

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 6: Rating Information

RATE TYPE	YTD Actual						Adopted Budget			
	Rate in	Number of Properties	Opening Rateable Value	Rate Revenue	Interim Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
Differential General Rate	\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential GRV	0.079432	2,969	86,471,424	6,868,598	11,209	6,879,807	6,867,266	20,000	0	6,887,266
Commercial GRV	0.118300	114	11,541,770	1,365,391	3,223	1,368,614	1,363,277	0	0	1,363,277
Sub-Totals		3,083	98,013,194	8,233,990	14,432	8,248,422	8,230,543	20,000	0	8,250,543
Minimum Payment	Minimum									
	\$									
Residential GRV	1,184.00	329	4,219,388	389,536		389,536	388,352	0	0	388,352
Commercial GRV	1,770.00	11	117,220	19,470		19,470	21,240	0	0	21,240
Sub-Totals		340	4,336,608	409,006	-	409,006	409,592	0	0	409,592
		3,423	102,349,802	8,642,996	14,432	8,657,428	8,640,135	20,000	0	8,660,135
Amount from General Rates						8,657,428				8,660,135
Less Concessions						0				
Totals				8,642,996		8,657,428	8,640,135	20,000	0	8,660,135

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 7: Disposal of Assets

Asset Number	Plant Number	Asset Description	2022/23				Proceeds	Profit	(Loss)
			Net Book Value	Forecast Proceeds	Budget Profit	Budget Loss			
			\$				\$	\$	\$
		Plant and Equipment							
PEMV273	P5013	CEO Vehicle	13,418	36,700	23,282				
PEMV272	P5012	EMRS Vehicle	8,000	24,000	16,000				
PEMV268	P5003	EMCS Vehicle	5,250	21,082	15,832				
PEMV269	P5006	EMTS Vehicle	5,250	21,082	15,832		21,177	15,927	
PEMV264	P4093	PEHO Vehicle	0	11,962	11,962				
PEMV266	P4098	Works Supervisor Vehicle	0	21,142	21,142				
PEMV236		Toyota Hilux Dual Cab Ute	0	0	0				
PEMV262		Ford Ranger Single Cab Ute (Oval and Verges)	0	11,200	11,200				
PE268		Toro Z Master 7000	0	12,000	12,000				
VARIOUS		128 George Street Land and Buildings	1,497,957	1,850,000	352,043		1,850,000	352,043	
PEMV242	P4069	2012 Mitsubishi Rosa Bus 1DXU938 (183,000km)	1,781	30,000	28,219				
			1,531,656	2,039,168	507,512	0	1,871,177	367,970	0

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 8: Grants and Contributions

	Grant Provider	Purpose of Grant	Accrual Date	Accrual Requirement	Type	Current Budget Operating	Current Budget Capital	YTD Budget	YTD Actual Revenue
						\$	\$	\$	\$
General Purpose Funding									
Grants Commission - General	WALGGC	Untied - General Purpose	NA	NA	Operating	61,545		46,158	46,159
Grants Commission - Roads	WALGGC	Untied - Road	NA	NA	Operating	18,998		14,250	14,249
Education and Welfare									
Commonwealth Home Support Programme	Commonwealth Dep. Health	Commonwealth Home Support Programme	31-Oct	Financial Declaration Accrual	Operating - Tied	621,284		414,192	466,087
Community Amenities									
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	NA	NA	Operating	4,100		0	0
Recycling Grant	Dept. Regional Development	Better Bins Program	31 July annually	Audited financial statement	Operating - Tied	18,440		18,440	6,133
Recreation and Culture									
CHRMAP Funding	WAPC - Dept. Planning	Coastal Hazard Risk Management Plan	22/23	Financial statement	Operating - Tied	23,875		0	39,431
Foreshore Erosion	DBCA	Various seawall works	NA	NA	Operating - Tied	114,627		114,627	114,627
State Government Election Commitment	DLGSC	Nature Play - Gourley Park	NA	NA	Operating - Tied	52,000		52,000	52,000
East Fremantle Festival	Port Authority	East Fremantle Festival Funding	NA	NA	Operating - Tied	38,000		38,000	47,364
East Fremantle Oval Redevelopment	State Government	Election Commitment - EF Oval Redevelopment	NA	NA	Non-operating	0	11,080,151	5,429,197	2,856,118
		EF Oval Redevelopment - towards a multi-use community		Completion of grant					
East Fremantle Oval Redevelopment	Lotterywest	space and nature playground	19-June-2024	management tool	Non-operating	0	672,530	672,530	672,530
Fremantle City Womens Football Club	State Government	Election Commitment		Financial statement/budget	Non-operating		920,000	0	0
				reconciliation					
Urban Canopy Grant Program	WALGA/Water Corp	Implementation of urban canopy program	30/9/21 and 25/7/22		Operating - Tied	24,823		24,823	22,144
Transport									
Direct Grant	Main Roads	Direct Grant	July	Certificate of completion	Operating	19,245		19,245	20,946
Regional Road Group	Main Roads	Marmion Street Upgrade	July	Certificate of completion	Non-operating		240,751	0	190,638
Federal Government Stimulus Payment	Department of Infrastructure	Local Roads and Community Infrastructure Program	31/10/21 and 31/12/21	Audited financial statement	Non-operating	0	255,399	255,399	22,246
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	NA		Operating	4,800		0	0
Stirling Bridge Verge Maintenance Agreement	Main Roads	Stirling Highway Verge Maint. Agreement	NA		Operating	8,000		0	0
TOTALS						1,009,737	13,168,831	7,098,861	4,570,671
SUMMARY									
Operating	Operating Grants, Subsidies and Contributions					116,688	0	79,653	81,353
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions					893,049	0	662,082	747,786
Non-operating	Non-operating Grants, Subsidies and Contributions					0	13,168,831	6,357,126	3,741,532
TOTALS						1,009,737	13,168,831	7,098,861	4,570,671

TOWN OF EAST FREMANTLE - CAPITAL WORKS REPORT - 28 FEBRUARY 2023												
COA/ Job	Description	Original Budget	Budget Amendments	Current Budget	YTD Actual	Order Value	Total Actual	Variance (\$)	Variance (%)	Indicator	Completion %	Comments
E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	\$86,200	\$0	\$86,200	\$0	\$0	\$0			0%	0%	CEO and EMCS Vehicle
E04635	Capex - New - Ev Charging Station - Town Hall	\$0	\$0	\$0	\$0	\$0	\$0			0%	0%	Works completed Sept 2022
E07405	Plant & Equipment - Light Fleet - Capex - New - Health Inspection & Admin	\$40,000	\$0	\$40,000	\$0	\$0	\$0			0%	0%	EHD Vehicle
E08607	Plant and Equip - Replace Mitsubishi 3yr IMCC	\$0	\$42,000	\$42,000	\$0	\$0	\$0			0%	0%	
E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	\$40,000	\$0	\$40,000	\$0	\$0	\$0			0%	0%	EMRS Vehicle
E11716	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	\$56,000	-\$15,000	\$41,000	\$0	\$0	\$0			0%	0%	Parks Supervisor Lite - Oval and Verges Lite
E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	\$62,000	\$0	\$62,000	\$34,872	\$0	\$34,872			56%	56%	EMTS Vehicle arrived late Oct 2022. Works Lite still awaiting order details.
E11685	Plant and Equipment - Public Art - Capex - New - Other Culture	\$85,000	\$0	\$85,000	\$9,090	\$0	\$9,090			81%	81%	
E11720	Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport	\$30,000	\$0	\$30,000	\$0	\$0	\$0			0%	0%	Prices received, reviewing alternatives
E11741	Plant & Equipment - Public Art - Capex - New - Other Culture - EY Oval Commemoration Artwork	\$26,250	\$0	\$26,250	\$27,018	\$0	\$27,018			103%	103%	
Plant & Equipment		\$425,450	\$27,000	\$452,450	\$70,980.00	\$0	\$70,980	-\$381,470	-84.31%		37%	
E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	\$25,000	\$0	\$25,000	\$12,777	\$0	\$12,777			51%	51%	
Furniture & Equipment		\$25,000	\$0	\$25,000	\$12,776.58	\$0	\$12,777	-\$12,223	-48.89%		51%	
F14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	\$80,000	-\$15,000	\$65,000	\$11,476	\$77,162	\$38,658			38%	38%	Building condition assessment consultant appointed Feb 2023. Assessments to be completed by March 2023
E11738	Buildings - East Fremantle Oval Precinct Redevelopment	\$13,000,000	\$1,773,534	\$14,773,534	\$6,701,084	\$27,766,479	\$34,467,563			40%	40%	
E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	\$590,000	\$910,000	\$1,000,000	\$80,159	\$31,686	\$111,844			8%	8%	Works being put out to tender in March 2023
Buildings		\$13,770,000	\$2,068,534	\$15,838,534	\$6,792,718.31	\$27,825,346	\$34,618,005	-\$9,045,816	-57.11%		43%	
E11743	Infrastructure - Parks & Ovals - Playground - Various Upgrades	\$30,000	\$0	\$30,000	\$0.00	\$0	\$0			0%	0%	Several playgrounds noted for minor equipment upgrades.
E11744	Infrastructure - Parks & Ovals - Playgrounds - Nature Playground	\$170,000	\$0	\$170,000	\$125,376	\$0	\$125,376			104%	104%	Equipment ordered Sept 2022, still waiting some parts
E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	\$0	\$0	\$0	\$0	\$0	\$0			0%	0%	Complete
E11724	Infrastructure - Parks & Ovals - Lighting - Capex - New - Other Recreation & Sport	\$0	\$16,223	\$16,223	\$16,223	\$0	\$16,223			100%	100%	
E11741	Infrastructure - Parks & Ovals - Retic Upgrades	\$50,000	\$0	\$50,000	\$6,736	\$0	\$6,736			13%	13%	Bore pump and cabinet replacement at Courley Park completed.
F11742	Infrastructure - Parks & Ovals - Retic Controllers	\$32,000	\$0	\$32,000	\$0	\$0	\$0			0%	0%	Prices being sought for controllers, with first price very expensive
E11740	Infrastructure - Parks & Ovals - Turf - Wauhop Oval	\$150,000	-\$40,000	\$110,000	\$80,943	\$13,320	\$94,263			24%	24%	Works started Nov 2022, with all major works completed, contractor maintenance period until March 2023
E11734	Capex - Tricolore - Bbq Replacement	\$10,000	\$0	\$10,000	\$0	\$0	\$0			0%	0%	Goods ordered, waiting delivery
E11735	Capex - Bench Seats - Various Locations	\$15,000	\$0	\$15,000	\$14,809	\$0	\$14,809			97%	97%	Goods ordered, waiting delivery
E11745	Infrastructure - Parks & Ovals - Ancillary - Drink Fountains	\$10,000	\$0	\$10,000	\$9,997	\$4,000	\$13,997			100%	100%	Goods ordered, waiting delivery
E12827	Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$15,000	\$0	\$15,000	\$0	\$0	\$0			0%	0%	
F12833	Capex - Drainage Rationalisation - Foreshore	\$100,000	\$0	\$100,000	\$550	\$0	\$550			1%	1%	Works to commence Feb 2023
E12840	Infrastructure - Roads - Renewal - Marmion St - East St	\$361,127	\$0	\$361,127	\$343,658	\$450	\$344,108			95%	95%	Works commenced 14 Nov 2022 and major works completed Dec 2022. Awaiting line marking from MRWA
F12841	Infrastructure - Footpaths - Renewal - Canning Hwy (Fortescue - Insein)	\$66,000	\$0	\$66,000	\$1,968	\$57,094	\$59,062			3%	3%	Works completed Feb 2023
E12842	Infrastructure - Footpaths - Renewal - Canning Hwy (Fawn - Oakover)	\$80,000	\$0	\$80,000	\$6,360	\$63,918	\$70,278			8%	8%	Works completed Feb 2023
E12843	Infrastructure - Footpaths - Renewal - Petra St (View Tce - Preston Point Rd)	\$68,000	\$0	\$68,000	\$13,299	\$53,860	\$67,159			80%	80%	Works completed Feb 2023
E12844	Infrastructure - Footpaths - Renewal - George St (East St - Glyde St)	\$36,000	\$0	\$36,000	\$29,330	\$0	\$29,330			81%	81%	Complete
E12648	TRAFFIC MANAGEMENT - MOSS/LITCHER & MAY/ST PETERS	\$0	\$0	\$0	\$0	\$0	\$0			0%	0%	
E12835	Capex - Insein Street Corridor	\$0	\$0	\$0	\$0	\$0	\$0			0%	0%	
E12739	Infrastructure - Lowwin Carpark Upgrades - Paid Parking Management Solution	\$0	\$0	\$0	\$0	\$0	\$0			0%	0%	
Infrastructure		\$1,143,127	-\$23,777	\$1,119,350	\$651,769	\$192,643	\$844,412	-\$467,581	-41.77%		83%	
		\$15,463,577	\$2,071,757	\$17,435,334	\$7,528,244	\$28,017,989	\$35,546,733	-\$9,807,080	-56.82%		83%	
Total Actual < Current Budget												
No Current Budget:												
No YTD Actual:												
Total Actual < Current Budget:												

Total Actual < Current Budget:
No Current Budget:
No YTD Actual
Total Actual > Current Budget:



14.2 ACCOUNTS FOR PAYMENT FEBRUARY 23

Report Reference Number	OCR-1885
Prepared by	Natalie McGill Senior Finance Officer
Supervised by	Peter Kocian Executive Manager Corporate Services
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	

1. List of Accounts for Payment February 2023

PURPOSE

That Council, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996, receives the list of payments made under delegated authority for the month ending 28 February 2023.

EXECUTIVE SUMMARY

Council has an Executive role in receiving the list of payments pursuant to Regulation 13(1) of the Local Government (Financial Management) Regulations 1996. It is therefore recommended that Council receives the List of Accounts paid for the period 1 February to 28 February 2023, as per the summary table.

BACKGROUND

The Chief Executive Officer has delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations.

The Town provides payments to suppliers by electronic funds transfer, cheque or credit card. Attached are itemised lists of all payments made under delegated authority during the said period.

The bulk of payments are processed by electronic funds transfer (EFT) with the exception of occasional reimbursements and refunds.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Regulation 13: Local Government (Financial Management) Regulations 1996 (as amended) requires local governments to prepare a list of payments made under delegated authority to be prepared and presented to Council monthly.

POLICY IMPLICATIONS

Policy 2.1.3 Purchasing. All supplier payments are approved under delegated authority pursuant to the authorisation limits outlined in Council's Purchasing Policy.

FINANCIAL IMPLICATIONS

All expenditure is incurred by authorised officers and made in accordance with the adopted Annual Budget.

All amounts quoted in this report are inclusive of GST.

STRATEGIC IMPLICATIONS

A proactive, approachable Council which values community consultation, transparency and accountability

5.1 Strengthen organisational accountability and transparency.

5.2 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not accept the list of payments	Rare (1)	Moderate (3)	Low (1-4)	COMPLIANCE Minor regulatory or statutory impact	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	3
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

Payments for the period include the following significant items.

Payee	Particulars	Amount (GST inc)
J & V EARTHMOVING CONTRACTORS	LIMESTONE WORKS NIERGARUP TRACK & EF WOMENS FOOTBALL CLUB	\$22,731.52
DM ROADS T/AS DOWNER EDI SERVICES	MARMION STREET REHAB - VARIATION 1 & 2	\$25,169.91
PERTH SOUTHWEST METROPOLITAN ALLIANCE	2ND INSTALMENT FOR MEMBER COUNCIL CONTRIBUTIONS & CONTRIBUTION TO NRM FACILITATOR POSITION	\$33,665.50
CARABINER PTY LTD	RFT03-2021/22 ARCHITECTURAL SERVICES - EF OVAL PRECINCT REDEVELOPMENT PROJECT	\$53,209.47
RESOURCE RECOVERY GROUP	WASTE & RECYCLING FEES FEBRUARY 23	\$58,356.57
COOPER & OXLEY GROUP PTY LTD - RETENTION	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - RETENTION FOR CERTIFICATE 1	\$87,561.06
COOPER & OXLEY GROUP PTY LTD - RETENTION	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR- RETENTION FOR CERTIFICATE 2	\$87,365.77
AUSTRALIAN TAXATION OFFICE	GST PAYABLE DECEMBER 22	\$489,559.00
COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR -CERTIFICATE 1	\$866,854.49
COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 2	\$864,921.12

14.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ended 28 February 2023.

February 2023		
Voucher No.	Account	Amount
5369	Municipal (Cheques)	85.00
EFT 34792-34925	Municipal (EFT)	2,888,667.66
Payroll	Municipal (EFT)	218,502.90
	Municipal (Direct Debit February 2023)	58,851.76
	Credit Card (February 2023)	748.82
	Total Payments	\$3,166,856.14

REPORT ATTACHMENTS

Attachments start on the next page.

TOWN OF EAST FREMANTLE					
List of Accounts paid by the Chief Executive for February 2023 submitted for the information of the Council Meeting to be held on Tuesday 21 March 2023					
Cheque	Payment Date	Supplier	Description	Inv Amount	Cheque
5369	15/02/2023	TOWN OF EAST FREMANTLE	ADMIN PETTY CASH RECOUP 31/01/23	\$ 85.00	\$ 85.00
			CHEQUE TOTAL	\$ 85.00	\$ 85.00
EFTS		Supplier	Description	Inv Amount	EFT
EFT34792	01/02/2023	AUSTRALIAN TAXATION OFFICE	GST PAYABLE DECEMBER 22	\$ 489,559.00	\$ 489,559.00
EFT34793	01/02/2023	APACE AID (INC)	WEED MANAGEMENT NIERGARUP TRACK - 18/01/23	\$ 495.00	\$ 495.00
EFT34794	01/02/2023	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS JANUARY 23	\$ 439.99	\$ 439.99
EFT34795	01/02/2023	BENARA NURSERIES	VARIOUS PLANTS - ROUNDABOUT VEGETATION	\$ 325.60	\$ 325.60
EFT34796	01/02/2023	BOC LIMITED	CONTAINER SERVICE - DECEMBER 2022	\$ 23.94	\$ 23.94
EFT34797	01/02/2023	OPTUS ADMINISTRATION PTY LTD	MOBILE PHONE USE 22/12/22 - 21/01/23	\$ 199.98	\$ 199.98
EFT34798	01/02/2023	MAYOR O'NEILL	SITTING FEES, ICT ALLOWANCE & MAYORAL ALLOWANCE JANUARY 2023	\$ 4,796.67	\$ 4,796.67
EFT34799	01/02/2023	PERTH SOUTH WEST METROPOLITAN ALLIANCE	22/23 CONTRIBUTION TO NRM FACILITATOR POSITION	\$ 12,100.00	
			2022 - 2023 MEMBER COUNCIL CONTRIBUTIONS IN RESPECT OF SWG ADMINISTRATION AND PROJECTS - SECOND INSTALMENT JANUARY 23	\$ 21,565.50	\$ 33,665.50
EFT34800	01/02/2023	YOUNGS PLUMBING SERVICE P/L	CROQUET CLUB - REPAIR FAULTY OUTDOOR SINK JOINTS	\$ 169.95	
			TOWN HALL - UPSTAIRS DISHWASHER PLUMBING-IN	\$ 488.00	\$ 657.95
EFT34801	01/02/2023	TREE PLANTING & WATERING	TREE WATERING TOEF - 13/12/22 - 13/01/23	\$ 10,019.43	\$ 10,019.43
EFT34802	01/02/2023	RESOURCE RECOVERY GROUP	RRRC OVERHEADS & WCF FIXED COSTS MONTHLY CONTRIBUTION DECEMBER 22	\$ 13,012.95	\$ 13,012.95
EFT34803	01/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	1 X STAFF - PRO RATA MEMBERSHIP TO LG PRO	\$ 265.51	\$ 265.51
EFT34804	01/02/2023	NUMERO UNO CATERING	CATERING SERVICES 2022/23 - 13/12/22	\$ 476.00	\$ 476.00
EFT34805	01/02/2023	WOOLWORTHS GROUP LIMITED	WOOLWORTHS PURCHASES ADMINISTRATION 30/11/22	\$ 68.30	
			WOOLWORTHS PURCHASES CHSP 23/01/23	\$ 171.81	\$ 240.11
EFT34806	01/02/2023	CR. COLLINSON	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34807	01/02/2023	CR. NARDI	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34808	01/02/2023	LANDSCAPE YARD O'CONNOR	MATERIAL FOR FOOPATH REPAIRS - SAND	\$ 125.40	\$ 125.40
EFT34809	01/02/2023	KONICA MINOLTA BUSINESS SOLUTIONS	CHSP PRINTING AND COPYING - 01/12/22 - 31/12/22	\$ 39.08	
			PHOTOCOPY SERVICES - REG SERVICES - 13/12/22 - 12/01/23	\$ 246.33	
			CHSP PRINTING AND COPYING FOR 01/01/23 - 31/01/23	\$ 22.24	\$ 307.65
EFT34810	01/02/2023	MP ROGERS & ASSOCIATES P/L	PROFESSIONAL FEES - COASTAL ENGINEERING SERVICES EF RIVERWALLS	\$ 1,001.00	\$ 1,001.00
EFT34811	01/02/2023	FOCUS NETWORKS	QU-6449G 2019 REMOTE DESKTOP SERVER FARM - 50% DEPOSIT REQUIRED PRIOR TO COMMENCEMENT	\$ 4,064.50	
			QU-6634G 4 X HP LAPTOPS FOR REUSE	\$ 1,232.00	\$ 5,296.50
EFT34812	01/02/2023	METRO CONCRETE	FOOTPATH WORKS AS PER QUOTE #14321 - WW WAYMAN PARK	\$ 8,987.00	
			MATERIAL REMOVAL AS PER QUOTE - WW WAYMAN PARK	\$ 4,480.30	\$ 13,467.30
EFT34813	01/02/2023	EAST FREMANTLE JUNIOR CRICKET CLUB INC.	GEORGE STREET FESTIVAL - EVENT HELPERS	\$ 300.00	\$ 300.00
EFT34814	01/02/2023	THE WORKWEAR GROUP	STAFF UNIFORM	\$ 63.21	\$ 63.21
EFT34815	01/02/2023	VOCUS COMMUNICATIONS	CHSP INTERNET SERVICES 01/05/22 - 01/03/23	\$ 500.00	\$ 500.00
EFT34816	01/02/2023	CR. MCPHAIL	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34817	01/02/2023	CR. WHITE	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34818	01/02/2023	CR. NATALE	SITTING FEES , ICT ALLOWANCE & DEPUTY MAYORAL ALLOWANCE JANUARY 2023	\$ 2,204.17	\$ 2,204.17
EFT34819	01/02/2023	FREMANTLE PICTURE FRAMERS	HANGING OF SIX PICTURES - TOWN HALL	\$ 222.00	\$ 222.00
EFT34820	01/02/2023	CONTRA-FLOW PTY LTD	TM FOR PETRA STREET FOOTPATH (CAPEX) REPLACEMENT WORKS - 23/01/23	\$ 1,355.09	
			TM FOR PETRA STREET FOOTPATH (CAPEX) REPLACEMENT WORKS - 24/01/23	\$ 922.91	\$ 2,278.00
EFT34821	01/02/2023	THE FRUIT BOX GROUP	FRUIT BOX DELIVERY - TOWN HALL AND DEPOT - JANUARY 23	\$ 169.20	\$ 169.20
EFT34822	01/02/2023	GRACE RECORDS MANAGEMENT (AUSTRALIA)	FILE RETRIEVAL FROM STORAGE - NOVEMBER 22	\$ 439.05	
			TRANSPORT & STORAGE OF RECORDS - 01/01/23 - 31/01/23	\$ 262.69	\$ 701.74
EFT34823	01/02/2023	CR DONOVAN	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34824	01/02/2023	TRAVELWEST PUBLICATIONS WA PTY LTD	FREMANTLE MAP LISTING - JANUARY 2023 - REPRINT - SAME ARTWORK	\$ 605.00	\$ 605.00
EFT34825	01/02/2023	PAPERSCOUT	DESIGN AND DEVELOPMENT OF AD TEMPLATE FOR HALF PAGE, COLOUR AD IN FREMANTLE HERALD	\$ 825.00	\$ 825.00
EFT34826	01/02/2023	T ABELHA	CHSP MEAL REIMBURSEMENT 18/01/23	\$ 15.00	
			CHSP MEAL REIMBURSEMENT 23/01/23	\$ 15.00	
			CHSP MEAL REIMBURSEMENT 30/01/23	\$ 10.40	\$ 40.40
EFT34827	01/02/2023	CR. WILSON	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34828	01/02/2023	CR. MASCARO	SITTING FEES & ICT ALLOWANCE JANUARY 2023	\$ 1,609.17	\$ 1,609.17
EFT34829	01/02/2023	FREMANTLE OUTRIGGER CANOE CLUB	COMMUNITY ASSISTANCE GRANT 2022/2023	\$ 1,100.00	\$ 1,100.00
EFT34830	01/02/2023	SPORTENG	EF OVAL SITE INVESTIGATION & FEASIBILITY (PLAYING OVAL) - DESIGN DEVELOPMENT 100% COMPLETE	\$ 9,966.00	\$ 9,966.00
EFT34831	01/02/2023	P TSEN	CHSP MEAL REIMBURSEMENT 20/01/23	\$ 12.90	\$ 12.90
EFT34832	01/02/2023	J & V EARTHMOVING CONTRACTORS	CANNING HWY (SOUTH) BTW OAKOVER & IRWIN - REMOVE & DISPOSE OF EXIST FOOTPATH	\$ 7,383.20	
			EXTENSION OF RETAINING WALL FOR WOMENS FOOTBALL CLUB	\$ 5,850.00	\$ 13,233.20
EFT34833	01/02/2023	A CONNELL	NEIGHBOURHOOD LINK ACTIVITY - 2022-2023 - TUESDAYS - MOVEMENT TO MUSIC SESSION- 17 & 31 JAN 23	\$ 120.00	\$ 120.00
EFT34834	01/02/2023	J MELIA	REIMBURSEMENT OF COSTS OF CATERING FOR CHSP 31/01/23	\$ 155.40	\$ 155.40
EFT34835	01/02/2023	J WALKER	PARTIAL REFUND OF LIFETIME DOG REGO - DOG NOW STERILISED	\$ 150.00	\$ 150.00
EFT34836	01/02/2023	J DANIELS	REUFUND OF DUPLICATE PAYMENT OF PLANNING FEES FOR 23 PETRA ST - PAID TWICE IN ERROR	\$ 170.50	\$ 170.50
EFT34837	01/02/2023	N KING	REIMBURSEMENT OF COSTS OF REPLACING BROKEN WINDSCREEN FOR TOYOTA	\$ 975.00	\$ 975.00
EFT34838	01/02/2023	T VINNICOMBE	REFUND OF OVERPAYMENT OF PARKING FEES - LEEUWIN LAUNCHING RAMP CAR PARK 28/01/23	\$ 36.00	\$ 36.00
EFT34839	01/02/2023	C MILLER	REFUND OF OVERPAYMENT OF PARKING FEES - LEEUWIN LAUNCHING RAMP CAR PARK 29/01/23	\$ 54.00	\$ 54.00
EFT34840	01/02/2023	COOPER & OXLEY GROUP PTY LTD - RETENTION	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - RETENTION FOR CERTIFICATE 1	\$ 87,561.06	\$ 87,561.06
EFT34841	01/02/2023	COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - PAYMENT CERTIFICATE 1	\$ 866,854.49	\$ 866,854.49
EFT34842	15/02/2023	AUSTRALIA POST	MONTHLY POSTAGE CHARGES - JANUARY 23	\$ 795.28	\$ 795.28
EFT34843	15/02/2023	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS FEBRUARY 23	\$ 439.99	\$ 439.99
EFT34844	15/02/2023	CONSTRUCTION TRAINING FUND	BCITF - JANUARY 2023	\$ 99.75	\$ 99.75
EFT34845	15/02/2023	BUNNINGS BLDG SUPPLIES LTD	MATERIALS FOR TOWN HALL IRRIGATION REPAIRS	\$ 202.37	
			MATERIALS FOR ROAD AND STREET MAINTENANCE	\$ 368.68	
			MATERIALS FOR ROAD AND STREET MAINTENANCE	\$ 109.80	\$ 680.85
EFT34846	15/02/2023	BENARA NURSERIES	PLANTS FOR STREET VERGES	\$ 1,250.48	\$ 1,250.48
EFT34847	15/02/2023	CITY OF COCKBURN	TIP FEES - JANUARY 2023	\$ 715.00	\$ 715.00
EFT34848	15/02/2023	EAST FREMANTLE FOOTBALL CLUB	COUNCIL RESOLUTION 071810 - COMPENSATION PAYABLE AS PER FUNDING AGREEMENT - REIMBURSEMENT OF LOSS OF REVENUE - FEBRUARY 23	\$ 10,266.66	
			COUNCIL RESOLUTION 071810 - COMPENSATION PAYABLE AS PER FUNDING AGREEMENT - REIMBURSEMENT OF ACTUAL COSTS INCURRED FOR STORAGE AND OVAL HIRE - FEBRUARY 23	\$ 4,033.33	\$ 14,299.99
EFT34849	15/02/2023	FREMANTLE HERALD	ADVERTISING - ELECTORS MEETING NOTICE (31/1/23)	\$ 189.83	\$ 189.83
EFT34850	15/02/2023	S LIMBERT	CHSP VOLUNTEER MEAL REIMBURSEMENT 06/02/23	\$ 15.00	
			CHSP MEAL REIMBURSEMENT 13/02/23	\$ 15.00	\$ 30.00
EFT34851	15/02/2023	MCLEODS	REVIEW CONTRACT DOCUMENTS FOR FREMANTLE WOMENS SOCCER CLUB BUILDING CONSTRUCTION - JANUARY 23	\$ 4,279.24	\$ 4,279.24
EFT34852	15/02/2023	WATER CORPORATION	WATER USE AND SERVICE CHARGES VARIOUS LOCATIONS	\$ 7,085.89	\$ 7,085.89
EFT34853	15/02/2023	SYNERGY	POWER SUPPLY 22/10/22 - 20/12/22 - GOURLEY PARK	\$ 155.35	
			POWER SUPPLY 25/11/22 - 24/01/23 - STREET LIGHTS	\$ 12,210.85	\$ 12,366.20
EFT34854	15/02/2023	ZIPFORM PTY LTD	PROCESSING OF 4TH INSTALMENT NOTICES - RATES	\$ 1,732.53	\$ 1,732.53
EFT34855	15/02/2023	SMRC LOAN REPAYMENT ACCOUNT	RRRC LOAN REPAYMENT FOR 01/01/23 - 31/03/23	\$ 22,579.49	\$ 22,579.49
EFT34856	15/02/2023	RESOURCE RECOVERY GROUP	RRRC OVERHEADS & WCF FIXED COSTS MONTHLY CONTRIBUTION FOR JANUARY 2023	\$ 13,057.11	
			RED BIN WASTE GATE FEE FOR JANUARY 23 - DIVERSIONS TO SUEZ	\$ 15,331.81	

			MRF GATE FEES FOR JANUARY 23	\$	9,449.16	
			FOGO GATE FEES FOR JANUARY 23	\$	20,518.49	\$ 58,356.57
EFT34857	15/02/2023	DEPT OF MINES, INDUSTRY REGULATION & SAFETY	BSL JANUARY 23	\$	302.43	\$ 302.43
EFT34858	15/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2 x STAFF REGISTRATIONS FOR CUSTOMER COMPLAINTS RESOLUTION PROGRAM - 8-9 MARCH 2023	\$	1,600.00	
			1 x STAFF REGISTRATION - RETHINKING TIME MANAGEMENT - 2 MARCH 2023	\$	360.00	\$ 1,960.00
EFT34859	15/02/2023	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION (WALGA)	1 X STAFF REGISTRATION FOR LOCAL LAWS E LEARNING COURSE	\$	242.00	\$ 242.00
EFT34860	15/02/2023	SATELLITE SECURITY SERVICES	REPLACED CCTV HARDWARE - 1 x 4 TB HARDDRIVE - HARD DRIVE FAIL	\$	465.30	\$ 465.30
EFT34861	15/02/2023	WOOLWORTHS GROUP LIMITED	WOOLWORTHS PURCHASES DEPOT 07/02/23	\$	13.50	\$ 13.50
EFT34862	15/02/2023	LANDSCAPE YARD O'CONNOR	MATERIALS FOR FOOTPATH WORKS - SAND	\$	125.40	
			MATERIALS FOR GARDEN BEDS	\$	125.09	\$ 250.49
EFT34863	15/02/2023	KONICA MINOLTA BUSINESS SOLUTIONS	PHOTOCOPY SERVICES - REG SVS - 13/01/23 - 12/02/23	\$	234.47	\$ 234.47
EFT34864	15/02/2023	SUNNY SIGN COMPANY PTY LTD	SIGNS AS PER QUOTE	\$	3,596.07	\$ 3,596.07
EFT34865	15/02/2023	DEPARTMENT OF TRANSPORT	MONTHLY VEHICLE SEARCH FEES JANUARY 23	\$	719.95	\$ 719.95
EFT34866	15/02/2023	FOCUS NETWORKS	RFT04-2021/22 CONTRACT FOR MANAGED ICT SERVICES - MANAGED PROACTIVE SERVICE (IT SUPPORT), ADHOC PROJECTS - JANUARY 23	\$	6,832.10	
			RFT04-2021/22 CONTRACT FOR MANAGED ICT SERVICES - MANAGED BACKUP AND RECOVERY, MANAGED INFRASTRUCTURE, MANAGED FIREWALL, MICROSET LICENSING - FEBRUARY 23	\$	8,978.04	
			QU-6640G SSL CERTIFICATE 1 YEAR RENWAL	\$	852.50	\$ 16,662.64
EFT34867	15/02/2023	ENVIRO SWEEP	SWEEP OF MARMION STREET IN PREPARATION FOR LINEMARKING - 17/01/23	\$	361.80	\$ 361.80
EFT34868	15/02/2023	CASCADE	DRAINAGE LID (INC DELIVERY) AS PER QUOTE	\$	756.80	\$ 756.80
EFT34869	15/02/2023	DVG MELVILLE VOLKSWAGEN	SERVICE OF VEHICLE 8/12/22	\$	2,075.00	
			10,000 KM SERVICE AND 2 X NEW TYRES VW AMAROK	\$	3,115.27	\$ 5,190.27
EFT34870	15/02/2023	LANDGATE	LANDGATE - GROSS RENTAL VALUATIONS - SCHEDULES 22/23 - DATED 07/01/23 - 20/01/23	\$	86.58	
			LANDGATE - COPIES OF LAND TRANSFER DOCUMENTS	\$	84.60	\$ 171.18
EFT34871	15/02/2023	VOCUS COMMUNICATIONS	SLIP LINES/SERVICE CHARGES FOR VOIP PHONES 01/01/23 - 31/01/23	\$	525.89	\$ 525.89
EFT34872	15/02/2023	SNAP PRINTING	100X VINYL UV PROTECTED PRIORITY BIN STICKERS 300X300	\$	845.90	\$ 845.90
EFT34873	15/02/2023	APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD	2022-23 MONTHLY CHARGES FOR PARKING MACHINES INCLUDING LICENCE & COMMUNNICATION COSTS, - JANUARY 2023	\$	165.00	
			PAYABLE CREDIT CARD TRANSACTIONS VIA TILL -JANUARY 23	\$	521.66	\$ 686.66
EFT34874	15/02/2023	VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ)	GENERAL WASTE REMOVAL - 46 EAST STREET - 02/01/23 - 25/01/23	\$	811.67	\$ 811.67
EFT34875	15/02/2023	WINC	OFFICE STATIONERIES ORDERED ON 30.01.2023 - BACK ORDER	\$	94.60	
			OFFICE STATIONERIES ORDERED ON 30.01.2023	\$	334.13	\$ 428.73
EFT34876	15/02/2023	RICHMOND PRIMARY SCHOOL P & C ASSOCIATION (INC)	COMMUNITY ASSISTANCE GRANT 2022/2023	\$	1,000.00	\$ 1,000.00
EFT34877	15/02/2023	CONTRA-FLOW PTY LTD	TM FOR PETRA STREET FOOTPATH (CAPEX) REPLACEMENT WORKS - 31/01/23	\$	885.18	
			TM FOR PETRA STREET FOOTPATH (CAPEX) REPLACEMENT WORKS - 01/02/23	\$	1,266.54	\$ 2,151.72
EFT34878	15/02/2023	LIVING TURF	WAUHOP OVAL - SUPERINTENDENT OF WORKS - GROW IN PERIOD	\$	4,950.00	\$ 4,950.00
EFT34879	15/02/2023	ZIP HEATERS (AUST) PTY LTD	TOWN HALL - FAULT FIND & REPAIR ZIP HOT WATER SYSTEM - GROUND FLOOR	\$	337.90	\$ 337.90
EFT34880	15/02/2023	PTC IRRIGATION	REPAIR STAND PIPE AT WAUHOP PARK	\$	825.00	
			CARRY OUT IRRIGATION REPAIRS AT HENRY JEFFERY OVAL	\$	1,074.70	\$ 1,899.70
EFT34881	15/02/2023	GRACE RECORDS MANAGEMENT (AUSTRALIA)	FILE RETRIEVAL FROM STORAGE - JANUARY 23	\$	580.68	
			DIGITAL MAIL ROOM PILOT AS OUTLINED INFORMATION MANAGEMENT PROPOSAL DATED 8 SEPTEMBER 2022 - PROJECT ESTABLISHMENT FEE	\$	924.00	
			SCAN ON DEMAND SERVICES FOR REGULATORY & ADMIN SERVICES - JANUARY 23	\$	286.15	\$ 1,790.83
EFT34882	15/02/2023	EQUIP HEALTH SYSTEMS PTY LTD	4 BOXES OF 50 SURGICAL MASKS	\$	88.00	\$ 88.00
EFT34883	15/02/2023	RED HOT DESIGN (WA) PTY LTD	GEORGE STREET FESTIVAL - EVENT AMBASSADOR TOPS x35	\$	1,161.30	\$ 1,161.30
EFT34884	15/02/2023	JAKO INDUSTRIES PTY LTD	TOWN HALL - AIRCONDITIONING MAINTENANCE SERVICE AGREEMENT 2022/23 - VISIT 3	\$	846.45	\$ 846.45
EFT34885	15/02/2023	JUPPS FLOORCOVERINGS COMMERCIAL DIVISION	SUMPTON GREEN PLAYGROUP ROOM - REPLACEMENT OF UNDERLAY & COMMERCIAL GRADE CARPET	\$	2,403.50	\$ 2,403.50
EFT34886	15/02/2023	FRESH PROVISIONS BICTON	CATERING SERVICES 22/23 - CHSP 10/01/23	\$	66.04	
			CATERING SERVICES 22/23 - CHSP 17/01/23	\$	141.84	
			CATERING SERVICES 22/23 - MEETING 20/01/23	\$	174.00	
			CATERING SERVICES 22/23 - CHSP 31/01/23	\$	136.89	\$ 518.77
EFT34887	15/02/2023	KYOCERA DOCUMENT SOLUTIONS	FINANCE PRINTING/COPYING COSTS - JAN 23	\$	41.48	\$ 41.48
EFT34888	15/02/2023	PAATSCH CONSULTING PTY LTD	RFT01-2020/21 EAST FREMANTLE OVAL REDEVELOPMENT CLIENT PROJECT LEAD - FOR JANUARY 23	\$	7,975.00	
			VARIATION 1 (RFT01-2020/21) EAST FREMANTLE OVAL PROJECT, FOR JANUARY 23	\$	3,712.50	\$ 11,687.50
EFT34889	15/02/2023	M2M ONE PTY LTD	TOWN HALL LIFT EMERGENCY SIM CARD - FEB 23	\$	18.70	\$ 18.70
EFT34890	15/02/2023	TPG NETWORK PTY LTD	INTERNET CHARGES 01/01/23 - 31/01/23	\$	1,920.60	\$ 1,920.60
EFT34891	15/02/2023	PROTEC ASPHALT	GEORGE STREET FOOTPATH WORKS - REMOVAL OF ADDITIONAL MATERIALS & SUPPLY & LAY RED ASPHALT TO CROSSOVER (40MM)	\$	1,463.00	\$ 1,463.00
EFT34892	15/02/2023	M LIMBERT	CHSP VOLUNTEER MEAL REIMBURSEMENT 06/02/23	\$	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 13/02/23	\$	15.00	\$ 30.00
EFT34893	15/02/2023	AMANA LIVING TRAINING INSTITUTE	ONSITE TRAINING FOR CHSP SUPPORT WORKERS -DECEMBER 2022 - MANUAL HANDLING	\$	900.00	
			CPR TRAINING - DECEMBER 2022 - CHSP SUPPORT STAFF (6 ATTENDEES)	\$	325.00	\$ 1,225.00
EFT34894	15/02/2023	J ENGLAND	CHSP VOLUNTEER MEAL REIMBURSEMENT 09/02/23	\$	15.00	\$ 15.00
EFT34895	15/02/2023	K McDONALD	CHSP VOLUNTEER MEAL REIMBURSEMENT - 02/02/23	\$	15.00	\$ 15.00
EFT34896	15/02/2023	J CLARKE	CHSP VOLUNTEER MEAL REIMBURSEMENT 01/02/23	\$	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 02/02/23	\$	15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 09/02/23	\$	15.00	\$ 45.00
EFT34897	15/02/2023	JACKSON MCDONALD BARRISTERS & SOLICITORS	LEGAL ADVICE EAST FREMANTLE OVAL - 14/12/22 - 17/01/23	\$	455.40	\$ 455.40
EFT34898	15/02/2023	ADOBE SYSTEMS PTY LTD	ADOBE RENEWAL SUBSCRIPTIONS 14/02/23 - 13/02/24	\$	12,797.93	\$ 12,797.93
EFT34899	15/02/2023	P TSEN	CHSP MEAL REIMBURSEMENT - 27/01/23	\$	15.00	
			CHSP MEAL REIMBURSEMENT - 25/01/23	\$	15.00	
			CHSP MEAL REIMBURSEMENT 03/02/23	\$	15.00	\$ 45.00
EFT34900	15/02/2023	J & V EARTHMOVING CONTRACTORS	SUPPLY AND COMPACTION OF FILL FOR NEW RETAINING WALL - BACKFILL RETAINING WALL WITH SAND 12/01/23	\$	5,050.65	
			SUPPLY AND COMPACTION OF FILL FOR NEW RETAINING WALL - BACKFILL BEHIND WALL AND COMPACT AND INTO SITE - EF WONENS SOCCER CLUB - 01/02/23	\$	3,465.00	
			LIMESTONE TRACK REPAIRS TO NIERGARUP WALKING TRACK - AS PER QUOTE QU-0061	\$	14,215.87	\$ 22,731.52
EFT34901	15/02/2023	L MOTTON	REIMBURSEMENT OF COST OF STEEL CAPPED BOOTS	\$	59.00	\$ 59.00
EFT34902	15/02/2023	DMG PROPERTY PTY LTD	PROJECT ADVISORY SERVICES (VARIATION #1) - EAST FREMANTLE OVAL REDEVELOPMENT - JANUARY 2023	\$	1,100.00	
			PROPERTY MANAGEMENT SERVICES - FREMANTLE WOMENS FOOTBALL CLUB UPGRADE - JANUARY 2023	\$	2,887.50	\$ 3,987.50
EFT34903	15/02/2023	DM ROADS T/AS DOWNER EDI SERVICES	MARMION STREET REHAB - VARIATION 1 - COMBINATION PITS, MARMION STREET REHAB - VARIATION 2 - ADDITIONAL QUANTITIES	\$	25,169.91	\$ 25,169.91
EFT34904	15/02/2023	COMBAT CLOTHING AUSTRALIA PTY LTD	4x LOAD BEARING VESTS FOR RANGERS	\$	1,980.00	\$ 1,980.00
EFT34905	15/02/2023	PEACEFUL EARTH WELLBEING	WU TAN SESSION 24/01/23 - CHSP	\$	50.00	
			WU TAN SESSION 07/02/23 - CHSP	\$	50.00	\$ 100.00
EFT34906	15/02/2023	L MCDERMOTT	PARTIAL REFUND OF DOG LIFETIME REGO - DOG NOW STERILISED	\$	150.00	\$ 150.00
EFT34907	15/02/2023	C SAX	REFUND OF OVERPAYMENT OF PARKING FEES - LEEUWIN LAUNCHING RAMP CAR PARK 03/02/23	\$	72.00	\$ 72.00
EFT34908	15/02/2023	R BOWEN	REIMBURSEMENT OF COST OF PASSENGER TRANSPORT DRIVER AUTHORISATION RENEWAL	\$	94.00	

			REIMBURSEMENT OF COST OF WOOLWORTHS SHOP DUE TO ACCOUNT CARD BEING LOCKED DUE TO INCORRECT PIN NUMBER BEING ENTERED MULTIPLE TIMES BY STAFF	\$ 118.22	\$ 212.22
EFT34909	15/02/2023	AMPOL AUSTRALIA	FUEL USE 01/01/23 - 31/01/23	\$ 4,743.51	\$ 4,743.51
EFT34910	17/02/2023	MCGEES NATIONAL PROPERTY CONSULTANTS	SEABED RENT , POSTAGE & PETTIES AND MANAGEMENT FEES 01/03/23 - 30/05/23	\$ 13,583.71	\$ 13,583.71
EFT34911	17/02/2023	RESOURCE RECOVERY GROUP	MEMBERSHIP CONTRIBUTION TOWARDS OPERATING EXPENSES FINANCIAL YEAR 2022-2023	\$ 8,168.60	\$ 8,168.60
EFT34912	17/02/2023	LO PRESTI & SON	RATES REFUND	\$ 3,242.99	\$ 3,242.99
EFT34913	17/02/2023	J CLARKE	CHSP VOLUNTEER MEAL REIMBURSEMENT 15/02/23	\$ 12.50	\$ 12.50
EFT34914	17/02/2023	DONALD CANT WATTS CORKE (WA) PTY LTD	RFT05-2021/22 QUANTITY SURVEYING SERVICES EFOVAL PRECINCT REDEVELOPMENT PROJECT - JANUARY 23	\$ 3,850.00	\$ 3,850.00
EFT34915	17/02/2023	T ABELHA	CHSP VOLUNTEER MEAL REIMBURSEMENT 08/02/23	\$ 15.00	
			CHSP VOLUNTEER MEAL REIMBURSEMENT 15/02/23	\$ 12.50	\$ 27.50
EFT34916	17/02/2023	SPORTENG	RFQ05-2021/22 EAST FREMANTLE OVAL REDEVELOPMENT - FIELD OF PLAY CONSULTANCY - CONTRACT DOCUMENTATION	\$ 1,361.25	\$ 1,361.25
EFT34917	17/02/2023	CARABINER PTY LTD (ATF THE SANDOVER PINDER UNIT TRUST)	RFT03-2021/22 ARCHITECTURAL SERVICES - EF OVAL PRECINCT REDEVELOPMENT PROJECT - JAN 23 ARCHITECT TO 16%, ARCHITECT VARIATION TO 90% AND UNIVERSAL ACCESS TO 100%	\$ 53,209.47	\$ 53,209.47
EFT34918	17/02/2023	FORTH CONSULTING PTY LTD	RFQ16-2021/22 EAST FTLE OVAL REDEVELOPMENT CIVIL ENGINEERING - JANUARY 23	\$ 3,850.00	
			RFQ19 STRUCTURAL ENGINEERING SERVICES - EAST FREMANTLE OVAL REDEVELOPMENT - JANUARY 23	\$ 7,700.00	\$ 11,550.00
EFT34919	17/02/2023	GO DOORS PTY LTD	SERVICE OF 5 X DEPOT ROLLER DOORS (INCLUDING CALLOUT AND SCISSOR LIFT)	\$ 671.00	\$ 671.00
EFT34920	17/02/2023	PHOENIX CONTAINERS PTY LTD	SOCCER CLUB SEA CONTAINER HIRE (12 MONTHS + INC DEL / PICK UP) - 12/02/23 - 28/02/23	\$ 79.48	\$ 79.48
EFT34921	17/02/2023	COOPER & OXLEY GROUP PTY LTD - RETENTION	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR, - CERTIFICATE 2 RETENTION	\$ 87,365.77	\$ 87,365.77
EFT34922	17/02/2023	COOPER & OXLEY GROUP PTY LTD - GENERAL	RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR- CERTIFICATE 2, GENERAL	\$ 864,921.12	\$ 864,921.12
EFT34923	17/02/2023	R GIANGIORDANO	REFUND OF CAT REGISTRATION	\$ 42.50	\$ 42.50
EFT34924	17/02/2023	S EDGAR	PARTIAL DOG REGISTRATION REFUND - DOG NOW STERILISED	\$ 30.00	\$ 30.00
EFT34925	17/02/2023	R CADE	RATES REFUND	\$ 1,374.55	\$ 1,374.55
			EFT TOTAL	\$ 2,888,667.66	\$ 2,888,667.66
	Direct Debit - December	Supplier	Description	Inv Amount	EFT
		CBA	MERCHANT FEE	\$ 284.55	\$ 284.55
		CBA	MERCHANT FEE	\$ 916.80	\$ 916.80
		FLEETCARE	FLEETCARE PAYMENT	\$ 2,324.79	\$ 2,324.79
		SUPERCHOICE PTY LTD	EMPLOYEE SUPERANNUATION - JANUARY 2022	\$ 53,664.88	\$ 53,664.88
		AMEX	AMEX FEE	\$ 168.25	\$ 168.25
		TILL	TILL SIMPLEPAY FEE	\$ 934.76	\$ 934.76
		CBA	ACCOUNT SERVICE TRANSACTION FEES	\$ 14.50	\$ 14.50
		CBA	BPAY TRANSACTION FEES	\$ 312.46	\$ 312.46
		CBA	COMMBIZ TRANSACTION FEES	\$ 50.73	\$ 50.73
		CBA	BPOINT TRANSACTION FEES	\$ 78.54	\$ 78.54
		EXETEL	EXETEL INTERNET	\$ 99.00	\$ 99.00
		CBA	REJECT RETURN FEE	\$ 2.50	\$ 2.50
			DIRECT DEBIT TOTAL	\$ 58,851.76	\$ 58,851.76
	Credit Cards - December	Supplier	Description	Inv Amount	EFT
		CREDIT CARD - PETER KOCHAN	BIG LOAF PTY LTD	\$ 120.00	\$ 120.00
			MAILCHIMP	\$ 76.03	\$ 76.03
			BIG LOAF PTY LTD	\$ 107.00	\$ 107.00
			GILBERTS FRESH	\$ 29.98	\$ 29.98
		CREDIT CARD - ANDREW MALONE	REDUCTION REVOLUTION	\$ 299.00	\$ 299.00
			CREDIT CARD - JANINE MAY	\$ 85.95	\$ 85.95
		CREDIT CARD - GARY TUFFIN	9 SEEDS	\$ 9.60	\$ 9.60
			WILSON PARKING	21.26	21.26
			DIRECT DEBIT TOTAL	\$ 748.82	\$ 748.82
			Description	NET PAY	EFT
			PAYROLL FORTNIGHT ENDING 08/02/23	\$ 105,600.69	\$ 105,600.69
			PAYROLL FORTNIGHT ENDING 21/02/23	\$ 112,902.21	\$ 112,902.21
			PAYROLL TOTALS	\$ 218,502.90	\$ 218,502.90
			GRAND TOTAL	\$ 3,166,856.14	\$ 3,166,856.14

14.3 CSRFF GRANT APPLICATION ASSESSMENT - EAST FREMANTLE YACHT CLUB

Report Reference Number	OCR-1943
Prepared by	Carly Filbey, Community Engagement Officer
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil.

Attachments

1. East Fremantle Yacht Club 2023-2024 CSRFF Application Form
2. East Fremantle Yacht Club Site Plan

PURPOSE

For Council to consider the Community Sports and Recreation Facilities Fund (CSRFF) grant application prepared by the East Fremantle Yacht Club (EFYC).

EXECUTIVE SUMMARY

Community Sports and Recreation Facilities Fund (CSRFF) February Small Grant Round for **2023-2024** financial year, through the Department of Local Government, Sport and Cultural Industries (DLGSCI) is currently open for sporting clubs. Part of the application procedure is for all submissions to be assessed by the Local Government Authority (LGA) and ranked in order of priority. The applications are then forwarded to DLGSCI for their consideration. The deadline for this application round is to be received by DLGSCI is **31 March 2023**.

BACKGROUND

The purpose of the program is to provide financial assistance to community groups, sporting clubs and local governments to develop sports infrastructure. The funding works on a 1/3 basis contribution from the DLGSCI, LGA and club contributing even portions each.

The Town of East Fremantle requested expressions of interest from local sporting clubs when the CSRFF February 2023-2024 Small Grants Round opened on 1 February 2023.

The EFYC have indicated that their proposed application will be to upgrade the Sailing Dinghy Storage and Training Facility "A-Jetty" at a total cost of **\$91,656** plus GST.

CONSULTATION

- East Fremantle Yacht Club (EFYC)
- Department of Local Government, Sport and Cultural Industries – meeting with Mark Toomath
- Department of Biodiversity Conservation and Attractions
- Executive Management Team

STATUTORY ENVIRONMENT

Not applicable.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

The total project cost is estimated to be **\$91,656** plus GST.

The EFYC application assumes that the Town will provide a 1/3 contribution to the project of **\$30,552** (plus GST) in the 2023-2024 financial budget.

Subject to Council's decision the required 1/3 matching contribution could be funded from the Preston Point Facilities Reserve, which currently has a forecast balance of **\$65,290** at 30 June 2023.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2020-2030

Strategic Priority 1 – Social – A socially connected, inclusive and safe community

1.1 Facilitate appropriate local services for the health and wellbeing of the community

1.1.1 Facilitate or partner to ensure a range of quality services are provided at a local level.

1.2 Inviting open spaces, meeting places and recreational facilities

1.2.1 Provision of adequate facilities to support healthy and active lifestyles.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council not consider the application.	Unlikely (2)	Moderate (3)	Moderate (5-9)	REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile	Accept Officer Recommendation

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable

COMMENT

The Club advises that A Jetty has been used for decades by club members and members of the public for sail training washdown and storage of small sailing yachts and dragon rowing craft. The need for this jetty is increasing as enrolments for the club's sail training programs continue to grow. The Club currently has no spare storage space for small craft. The club executive believes that sailing training, especially training juniors, is the future of the Club.

The LGA is required to rank the priority of all applications received and also rate them against the following criteria:

- A. Well planned and needed by municipality
- B. Well planned and needed by applicant
- C. Needed by municipality, more planning required
- D. Needed by applicant, more planning required
- E. Idea has merit, more planning work needed
- F. Not recommended

Community Sports and Recreation Facilities Fund Grant Application – Town of East Fremantle, upgrade the Sailing Dinghy Storage and Training Facility “A-Jetty” at the East Fremantle Yacht Club (refer to Assessment, Attachment 1; Section B, page 14)

- Ranking: 1 of 1
- Rating: B

CONCLUSION

It is recommended that Council support the East Fremantle Yacht Club's (EFYC) funding application as a priority ranking 1.

Should the EFYC application be approved by the Department of Local Government, Sport and Cultural Industries, it will be necessary for Council to provide a 1/3 matching contribution of \$30,552. It is further recommended that this 1/3 contribution be funded from the Preston Point Facilities Reserve.

14.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. endorses a Priority 1 ranking for the East Fremantle Yacht Club's Community Sports and Recreation Facilities Fund Grant Application;
2. requests the Chief Executive Officer to submit this outcome to the Department of Local Government, Sport and Cultural Industries; and
3. if the grant application by the East Fremantle Yacht Club to the Community Sports and Recreation Facilities Fund (CSRFF) is successful, provision be made in the 2023/24 Budget for a transfer of \$30,552 from the Preston Point Facilities Reserve.

REPORT ATTACHMENTS

Attachments start on the next page



Department of
**Local Government, Sport
and Cultural Industries**

Office Use Only

TRIM: _____

Grant No: _____

Project Coordinator: _____

CSRFF Small Grants Application Form

For projects up to \$300,000 to be acquitted by 15 June 2024

You MUST discuss your project with an officer from your nearest Department of Local Government, Sport and Cultural Industries office before completing and submitting your application. Failure to do so will render your project ineligible.

All applications MUST be submitted to your local government. Contact your local government to determine the cut-off date for the submission of applications.

DLGSC Contact:	Date:	Office:
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Applicant's Details:

Organisation Name:	East Fremantle Yacht Club				
Postal Address:	PO Box 26, Palmyra, WA, 6957				
Suburb:	Palmyra	State:	WA	Postcode:	6158
Street Address:	Base of Petra Street, East Fremantle				
Suburb:	East Fremantle	State:	WA	Postcode:	6158

Preferred Contact Person:

All application correspondence will be directed to this person

Name:	Laurie Huck	Title:	Dr <input checked="" type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/>
Position Held:	East Fremantle Yacht Club – Member of Executive		
Business Phone:	08 9339 8111	Facsimile:	
Mobile Phone:	0407 195 146	Email:	Huck.laurie@gmail.com

Organisation Business Details:

Does your organisation have an ABN?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	ABN: 81 507 727 445
Is your organisation registered for GST?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Incorporation Certificate Attached
Is your organisation not-for-profit?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Is your organisation incorporated?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Incorporation #: A0470030A
Bank details:	Bank:	BSB: 036-022 A/c: 456409

Local Government Authority Details:

LGA:	Town of East Fremantle		
Contact:	Carly Filbey	Title:	Dr <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/>
Position Held:	Community Engagement Officer		
Business Phone:	93399339	Facsimile:	
Mobile Phone:	0403 458 433	Email:	cfilbey@eastfremantle.wa.gov.au

PROJECT DETAILS

Project Title (brief and specific): Sailing Dinghy Storage and Training Facility – A Jetty			
Project Description: EFYC has a jetty named “A Jetty” located adjacent to the sailing dinghy storage shed and rigging area. The jetty had been used for many years for storage of small craft used by club members until it was considered unsafe for use and partially removed. The jetty deck and supporting structure replacement is the project.			
How did you establish a need for your project? A Jetty had been used for decades by club members and members of the public for sail training washdown and storage of small sailing yachts and dragon boat rowing craft. The need remains and in fact is growing as is evidenced by the growth in enrolments in the clubs’ sail training programs. The club currently has no spare storage space for small craft. Over the past few years the club has considered a number of options to expand storage including extensions to the existing club house to provide additional storage. The club’s preferred option is to upgrade the currently dilapidated A Jetty. It has long been agreed by the club executive that sailing training, especially training juniors, is the future of the club. Over the past few years storage of safety equipment has displaced some sailing dingy storage and with the loss of A jetty a significant area was rendered unusable.			
What alternatives were considered and why were they rejected (e.g cost, suitability, feasibility)? The main alternatives considered were (a) alterations to the existing club hall and storage shed, and (b) eastern extension to the existing storage shed. The major issues with the eastern extension were the reduction in outdoor sailing boat rigging area and a width restriction to the driveway along the seawall which is a public right of way. Plans were prepared for the eastern extension and ultimately rejected by the clubs executive committee due to the above concerns. Internal alterations to the existing storage shed have been made to make the space more suitable for the current types of sailing dinghies. There is now little more that can be done to the internal layout of the existing shed.			
How will your project increase physical activity? Sailing is a very physical activity while rigging and handling the boats on shore and out on the water. By increasing the area available for storage and rigging sailing dinghies the club will be able to increase the number of participants in the club sail training courses which is the recognised entry pathway into small boat sailing. By increasing the storage space and rigging area the club will be able to retain more recruits from the training courses and have them participate in scheduled club races. While this application is for dingy storage and rigging, many people who undertake a dingy sail training course will over time move to sailing in keel boats (larger yachts) which can be equally physically demanding.			
Have the full lifecycle costs of the project been considered and can you afford the ongoing costs of managing, maintaining and replacing the facility? Will a specific asset replacement fund be created? The full life cycle costs of A jetty have been considered. The club has a maintenance fund for its jetties which covers day to day items and retains a Boson to complete minor repairs. The previous A jetty commenced as a slipway around 70 years ago and had several alterations to maintain its serviceability until the deck and structure steel was considered unfit for life extension in 2021. Based on the proposed design the new jetty will have a service life of over 25 years and with regular inspections and maintenance that could be extended for decades.			
Project location:	East Fremantle Yacht Club		
Land ownership:	Who owns the land on which your facility will be located? Swan River Trust and Town of East Fremantle. Lease Expiry (if applicable): 2029		
Planning approvals	If no, provide the date it will be applied for:		
Where applicable, has planning permission been granted? (LGA)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	___/___/___	
Aboriginal Heritage Act? (N/A)	Yes <input type="checkbox"/> No <input type="checkbox"/>	___/___/___	
Department of Biodiversity, Conservation and Attractions? (Environmental, Swan River)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	___/___/___	
Native Vegetation Clearing Permit? (N/A)	Yes <input type="checkbox"/> No <input type="checkbox"/>	___/___/___	
Please list any other approvals that are required? (N/A)	Yes <input type="checkbox"/> No <input type="checkbox"/>	___/___/___	
Do you share your facility with other groups? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If so, who: Cockburn Dragon Boat Club			

--

List the main sport and recreation activities (maximum of 3) which will benefit from your proposal. Please indicate the approximate % usage of the facility (or part of the facility relating to this proposal).

Sport/community organisation	% use of the facility	Hours per week
Sailing/East Fremantle Yacht Club	95%	80
Sailing/local schools		
Cockburn Dragon Boat Club	5%	15

Activity/sport membership numbers over the past three years relevant to your project. For example, if a bowls project, golf members not relevant; social membership numbers not applicable.

Note: if membership is not applicable, ie recreation facility or aquatic centre, enter the number of users of the facility.

2019/20	492	2020/21	539	2021/22	524
---------	-----	---------	-----	---------	-----

State Sporting Associations are involved in the assessment of applications and may be able to provide valuable information when planning your project, particularly in relation to technical design issues. They should be consulted as part of the application process. A complete list of State Sporting Associations and their contact details are available on the department's website: <https://www.dlgsc.wa.gov.au/sport-and-recreation/state-sporting-associations>

What is the name of the State Sporting Association for your activity/sport?	
Yachting Western Australia Inc.	
Have you discussed your project with your State Sporting Association?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Contact Name: Lawson Dixon	Date of contact: 15/3/2023

PROJECT DELIVERY

Please indicate key milestones of your project. The key milestones need to be realistic and demonstrate that the project can be delivered in the timeframe.

Task	Date
Attainment of Council approvals	Complete
Preparation of tender/quotes for the major works contract	27/2/2023
Issuing of tender for major works	27/3/2023
Signing of major works contract	5/4/2023
Site works commence	10/11/2022
Construction of project starts	
Project 50% complete	30/5/2023
Project Completed	30/6/2023
Project hand over and acquittal	30/6/2023

Are there any operational constraints that would impact on the construction phase of your project? (such as your sporting season, major annual event or inclement weather) – provide details. Projects that are delayed due to undeclared known constraints are not eligible for a deferral. The best time to complete works in the club marine area is autumn when the wind are generally light and the summer sailing season has finished.

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PRIVACY STATEMENT AND STATEMENT OF DISCLOSURE

The Organisation acknowledges and agrees that this Application and information regarding it is subject to the *Freedom of Information Act 1992* and that the Grantor may publicly disclose information in relation to this Application, including its terms and the details of the Organisation.

Any information provided by you to DLGSC can be accessed by you during standard office hours and updated by writing to DLGSC or calling (08) 9492 9700. All information provided on this form and gathered throughout the assessment process will be stored on a database that will only be accessed by authorised departmental personnel and is subject to privacy restrictions.

DLGSC may wish to provide certain information to the media for promotional purposes. The information will only include the applicant's club name, sport, location, grant purpose and grant amount.

APPLICANT'S CERTIFICATION

I certify that the information supplied is to the best of my knowledge, true and correct.

Name: Laurie Huck

Position Held: East Fremantle Yacht Club – Executive team member

Signature: _____

Date: 14/03/2023

LODGEMENT OF YOUR APPLICATION

- Applications including all attachments are to be received electronically and officially submitted to csrff@dlgsc.wa.gov.au by the cut off date. A hard copy can also be provided and should be clipped at the top left-hand corner, please do not bind.
- It is recommended that you **retain your completed application form**, including attachments for your own records and future audit purposes.
- All **attachments** and supporting documentation (see next section) should be **clearly named and identified** and submitted with the application form.
- **Applications must be submitted to your Local Government Authority** by the Local Government's advertised cut-off date to ensure inclusion at the relevant Council meeting.

The following documentation must be included with your application. Applicants may wish to supply additional RELEVANT information.

<input checked="" type="checkbox"/>	Application form.
<input checked="" type="checkbox"/>	Incorporation Certificate.
<input checked="" type="checkbox"/>	Two written quotes.
<input checked="" type="checkbox"/>	If your project involves the upgrade of an existing facility, include photograph/s of this facility.
<input checked="" type="checkbox"/>	Locality map, site map and building plans (in relevant constructions projects), including where the proposed facility is located in relation to other sport and recreation infrastructure.
<input checked="" type="checkbox"/>	Income and expenditure statements for the current and next financial years. (LGAs exempted).
<input type="checkbox"/>	Written confirmation of financial commitments from other sources including copies of council minutes . (If a club is contributing financially then evidence of their cash at hand must be provided).
<input type="checkbox"/>	For resurfacing projects, a written guarantee from the supplier of the product that clearly identifies the product's life expectancy.
<input type="checkbox"/>	Itemised project cost for components and identified on the relevant quote for each (including cost escalation).
<input type="checkbox"/>	For projects involving floodlighting, a lighting plan must be supplied showing lux, configuration and sufficient power supply

Your application will be considered not eligible if:

- You have not discussed your project with the Department of Local Government, Sport and Cultural Industries and your State Sporting Association.
- You do not meet the eligibility criteria for the grant category to which you are applying.
- You have not included with your application all the relevant required supporting documentation. **There is no onus on Department staff to pursue missing documentation.**
- Applicants/projects that have received a CSRFF grant in the past and have not satisfactorily acquitted that grant. In some cases this may apply to localities where other significant projects have not been progressed or have not completed a previous project in accordance with the conditions of the grant provided. An assessment will be made in October and if no physical progress has occurred, new applications may not be recommended.
- It is not on the correct application form.
- The project for which application is made is specifically excluded from receiving CSRFF support.

DEVELOPMENT BONUS APPLICANTS ONLY

If you applied for a CSRFF grant for more than one third of the cost of the project, please provide evidence of meeting at least one of the following criteria.

You MUST contact your local DLGSC office to determine eligibility before applying.

Category		Details
Geographical location	<input type="checkbox"/> Regional/remote location <input type="checkbox"/> Growth local government	
Co-location	<input type="checkbox"/> New <input type="checkbox"/> Existing	
Sustainability initiative	<input type="checkbox"/> Water saving <input type="checkbox"/> Energy reduction <input type="checkbox"/> Other	
Increased participation	<input type="checkbox"/> New participants <input type="checkbox"/> Existing participants – higher level <input type="checkbox"/> Special interest <input type="checkbox"/> Other	

PROJECT BUDGET

ESTIMATED EXPENDITURE

Please itemise the components of your project in the table below, indicating their cost and which quote or part of quote was used to estimate this. Quantity Surveyor costs will be accepted however the responsibility lies with the applicant to ensure the validity of the information. A contingency allowance is considered an acceptable component. *PLEASE ITEMISE BY COMPONENT (e.g changerooms, storage, kitchen) rather than materials (electrician, plumber, finishings).*

Project Description (detailed breakdown of project to be supplied)	\$ Cost ex GST	\$ Cost inc GST	Quote Used (list company name and quote no)
Engineering & Plans	12,000	13200	WGA
Fabricate and Paint steel deck frame and fixings	15,500	17050	Steeland
Deck hold-down bolt fixings	2,500	2750	Bunnings
Supply of 12mmx12mmx38mm thick mini-mesh fibreglass deck	13,000	14300	Wagner
Supply of SS deck hold down fastening	1,200	1320	Wagner
Crane and equipment hire	2,400	2640	
Curbing	2,200	2420	Bunnings and All Timber, published prices for timber
Waste disposal	900	990	Bin hire
Labour Hire	30,000	33000	Club maintenance rate
Donated materials (Please provide cost breakdown)			
Volunteer labour (Please provide cost breakdown)			
Sub Total	79,700	86,670	
Cost escalation	11,956	13,150	15% of base cost
a) Total project expenditure	91,656	100,820	

- At least **two written quotes** are required for each component.
- If your project includes a floodlighting installation or upgrades, please ensure that the power supply is sufficient and no upgrade will be required. If upgrade is required and not budgeted for, the grant will immediately be withdrawn. A **lighting plan** must be supplied showing lux and configuration.

PROJECT FUNDING

Source of funding	\$Amount ex GST	\$ Amount inc GST		Funding confirmed Y / N	Comments to support claim (please attach relevant support)
Local government	30,552	33,607	LGA cash and in-kind		
Applicant cash	25,552	28,106	Organisation's cash		
Volunteer labour	5,000	5,500	Cannot exceed applicant cash and LGA contribution – max \$50,000		
Donated materials			Cannot exceed applicant cash and LGA contribution		
Other State Government funding					
Federal Government funding					
Other funding – to be listed			Loans, sponsorship etc		
CSRFF request (No Development Bonus)	30,552	33,607	up to 1/3 project cost	N	
or CSRFF request (Development Bonus)			Up to ½ project cost	N	
b) Total project funding	91,656	100,820	<i>This should equal project expenditure as listed on the previous page</i>		

REQUIRED: If the funding approved is less than funding requested for this project, or the project is more expensive than indicated, where would the extra funds be sourced from? Is this funding confirmed? If the project scope would be reduced, which components would be revisited?

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PROJECT ASSESSMENT SHEET

This page is for the use of the relevant Local Government Authority to be used for both community and LGA projects. Please **attach copies of council minutes** relevant to the project approval.

Name of Local Government Authority:
Name of Applicant:

Note: The applicant's name cannot be changed once the application is lodged at DLGSC.

Section A

The CSRFF principles have been considered and the following assessment is provided:
(Please include below your assessment of how the applicant has addressed the following criteria)

All applications

	Satisfactory	Unsatisfactory	Not relevant
Project justification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planned approach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community input	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Management planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access and opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Design	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial viability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Co-ordination	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential to increase Physical activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section B

Priority ranking of no of applications received	of applications received
Is this project consistent with the	<input type="checkbox"/> Local Plan <input type="checkbox"/> Regional Plan
Have all planning and building approvals been given for this project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, what approvals are still outstanding?	

Project Rating (Please tick the most appropriate box to describe the project)

- | | | |
|---|--|--------------------------|
| A | Well planned and needed by municipality | <input type="checkbox"/> |
| B | Well planned and needed by applicant | <input type="checkbox"/> |
| C | Needed by municipality, more planning required | <input type="checkbox"/> |
| D | Needed by applicant, more planning required | <input type="checkbox"/> |
| E | Idea has merit, more planning work needed | <input type="checkbox"/> |
| F | Not recommended | <input type="checkbox"/> |

Please complete the questions attached. This assessment is an important part of the CSRFF process and your answers to these questions assist the committee make their recommendations, even if you are the applicant. Please provide a summary of any attachments in your assessment, rather than referring to attachments or external documents such as Council Minutes.

<p>1. Please confirm your contribution to the project, whether it has been formally approved (including financial year for which it is approved) and any conditions on the funding. If no funding has been provided, why not?</p>
<p>2. A) If a community group application: Do you believe the project is financially viable, including the applicant's ability to provide upfront contributions, ongoing payments and contributions to an asset replacement fund. Does council commit to underwriting any shortfalls as the ultimate asset owner?</p> <p>B) If a council application: Is Council fully aware of the ongoing cost of operating and maintaining this facility and does your organisation have the capacity to service it into the future? How are the user groups contributing to the ongoing cost of operating the facility?</p>
<p>3. Please provide any additional comments regarding this applications merit against the assessment criteria to support your project rating and ranking.</p>

Signed**Position****Date**

Applications for CSRFF funding must be submitted to the Department of Local Government, Sport and Cultural Industries by **4pm on 31 March 2023**. Late applications cannot be accepted in any circumstances.

DLGSC OFFICES**PERTH OFFICE**

246 Vincent Street
Leederville WA 6007
GPO Box 8349
Perth Business Centre WA 6849
Tel: (08) 9492 7300
CSRFF@dlgsc.wa.gov.au

MID-WEST

Level 1, 268-270
Foreshore Drive
PO Box 135
Geraldton WA 6531
Tel: (08) 9956 2100
midwest@dlgsc.wa.gov.au

PILBARA

Karratha Leisure plex
Dampier Hwy, Karratha
PO Box 941
Karratha WA 6714
Tel: (08) 9182 2100
pilbara@dlgsc.wa.gov.au

GASCOYNE

4 Francis Street
PO Box 140
Carnarvon WA 6701
Tel: (08) 9941 0900
Gascoyne@dlgsc.wa.gov.au

KIMBERLEY – Broome

Unit 2, 23 Coghlan Street
PO Box 1476
Broome WA 6725
Telephone (08) 9195 5750
Mobile 0438 916 185
kimberley@dlgsc.wa.gov.au

SOUTH WEST

80A Blair Street
PO Box 2662
Bunbury WA 6230
Tel: (08) 9792 6900
southwest@dlgsc.wa.gov.au

GOLDFIELDS

106 Hannan Street
PO Box 1036
Kalgoorlie WA 6430
Tel: (08) 9022 5800
goldfields@dlgsc.wa.gov.au

KIMBERLEY – Kununurra

Telephone 08 9195 5750
Mobile 0427 357 774
kimberley@dlgsc.wa.gov.au

WHEATBELT - Northam

298 Fitzgerald Street
PO Box 55
Northam WA 6401
Tel: (08) 9690 2400
wheatbelt@dlgsc.wa.gov.au

GREAT SOUTHERN

22 Collie Street
Albany WA 6330
Tel: (08) 9892 0100
greatsouthern@dlgsc.wa.gov.au

PEEL

Suite 94
16 Dolphin Drive
PO Box 1445
Mandurah WA 6210
Tel: (08) 9550 3100
peel@dlgsc.wa.gov.au

WHEATBELT – Narrogin

50 Clayton Road
Narrogin WA 6312
Telephone 9690 2400
wheatbelt@dlgsc.wa.gov.au

East Fremantle Yacht Club Inc.

A Jetty Storage Location Plan



The A Jetty storage area connects the equipment in the secure store to the bitumen and lawn rigging areas. Without the deck space the bitumen driveway becomes a narrow public access space restricting sailing activities.



A Jetty after dragon boat storage removed



A Jetty after dragon boat storage removed

15 REPORTS – GOVERNANCE

Reports start on the next page

15.1 LOCAL GOVERNMENT ORDINARY ELECTIONS 2023

Report Reference Number	OCR-1776
Prepared by	Janine May EA/Governance Coordinator
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Absolute Majority
Documents tabled	Nil.
Attachments	

1. Correspondence from Western Australian Electoral Commission
2. Correspondence from the Minister for Local Government

PURPOSE

To authorise the conduct of the 2023 Local Government Ordinary Elections by the Western Australian Electoral Commission.

EXECUTIVE SUMMARY

The Electoral Commissioner advised Council on 9 February 2023 of his agreement to be responsible for the conduct of the ordinary elections in 2023 for the Town in accordance with section 4.20(4) of the *Local Government Act 1995* subject to Council resolving that the Commission undertake the election.

It is recommended that Council declare the Electoral Commissioner responsible for the conduct of the 2023 ordinary elections by postal vote.

BACKGROUND

Local government ordinary elections are held every two years with the next election to take place on Saturday 21 October 2023.

Elected members up for re-election at this time are:

- Cr Tony Natale
- Cr Cliff Collinson
- Cr Kerry Donovan
- Cr Dean Nardi

CONSULTATION

WA Electoral Commission

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 4, Division 4:

Section 4.20 (4) - A local government may, having first obtained the written agreement of the Electoral Commissioner, declare the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such a declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.*

Section 4.61 (2) - The local government may decide to conduct the election as a postal election.*

**(absolute majority required)*

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

The WA Electoral Commission have provided an estimated cost of \$42,000 inc GST to conduct the 2023 election as a postal ballot, based on the following assumptions:

- 5,850 electors
- response rate of approximately 35%
- 4 vacancies
- count to be conducted at the offices of the Town of East Fremantle
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for lodgement of the election packages.

The Commission raised the option of using the Australia Post Priority service for the lodgement of election packages at an additional charge of \$1,275.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night.
- any unanticipated costs arising from public health requirements for the COVID 19 pandemic.

The actual cost of the 2021 elections was \$29,903.05.

The Western Australia Electoral Commission cite increases arising from inflation affecting salaries for Returning Officers and other staff and printing and packaging costs, as well as an increase in postage announced by Australia Post. Additional costs have also been included to cover improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020 – 2030 states as follows:

Strategic Priority 5: Leadership and Governance

5.3 Strive for excellence in leadership and governance

SITE INSPECTION

N/A

COMMENT

There are two main benefits in having the election conducted as a postal election:

- generally it results in increased voter participation.
- it removes Town staff from the process (the Returning Officer is appointed by the Commission) therefore creating independence (separation) and impartiality.

Other benefits that have been quoted for postal elections are:

- it is easier for electors to vote.

- it assists new candidates as all electors get the profile of all candidates.

Apart from its statutory advertising requirements, it is intended to promote this election through the website, Facebook, e-newsletter, noticeboards and local papers to encourage a high elector participation rate.

Correspondence from Minister for Local Government dated 3/2/23

The attached correspondence outlines election reforms that are intended to be implemented prior to the October 2023 Ordinary Elections.

These reforms will include new requirements for:

- the introduction of optional preferential voting for all local government elections
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

There are also new changes for the backfilling of vacancies, including:

- In the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- If a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- The timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

15.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. declares, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required.
2. decides, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.
3. resolves to designate the Town Hall as the polling place for the 2023 local government elections.

REPORT ATTACHMENTS

Attachments start on the next page

C/EL2023

LGE 028



WESTERN AUSTRALIAN
Electoral Commission

Mr Gary Tuffin
Chief Executive Officer
Town of East Fremantle
PO Box 1097
FREMANTLE WA 6959

Dear Mr Tuffin

Local Government Ordinary Election: 2023

The next local government ordinary elections are being held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for the 2023 election if conducted as a postal ballot is \$42,000 inc GST, which has been based on the following assumptions:

- 5,850 electors
- response rate of approximately 35%
- 4 vacancies
- count to be conducted at the offices of the Town of East Fremantle
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$1,275 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

179916

Level 2, 111 St Georges Terrace PERTH WA 6000
GPO Box F316 PERTH WA 6841

T | (08) 9214 0400
F | (08) 9226 0577

E | waec@waec.wa.gov.au
W | www.elections.wa.gov.au



The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Town of East Fremantle in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Town of East Fremantle also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Town of East Fremantle in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'R. Kennedy'.

Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023



Hon John Carey MLA
Minister for Housing; Lands; Homelessness; Local Government

Our ref: 78-11008

Mayor Jim O'Neill PSM
Town of East Fremantle
PO Box 1097
FREMANTLE WA 6959



3 FEB 2023

Dear Mayor O'Neill

ARRANGEMENTS FOR THE UPCOMING OCTOBER 2023 ORDINARY ELECTIONS

As you know, the State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

In September 2022, I wrote to all local governments to outline the implications of the reforms for each council, and pathways for implementing required changes. Since then, the majority of impacted councils have been working to consider how best to transition in changes. Many councils have since completed Ward and Representation Reviews, while others will have more substantial changes implemented through reform elections, or minor changes made to apply by default.

I would like to acknowledge and thank local governments for the constructive and proactive way they have approached this forward planning.

Further to my previous letter, the State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Together, these reforms will greatly reduce the need for extraordinary elections, saving costs for ratepayers and administrative burden for local governments in the longer term. However, these changes will require specific attention on election night, and returning officers will need to identify the candidates who are next in line to fill further vacancies for inclusion on the declaration of results.

Accordingly, I am writing to encourage all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

As you would know, the council may declare the Electoral Commissioner as responsible to conduct postal elections under sections 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if council decides that the CEO (or other appointee) is to be the returning officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers. This provides for preferences to be counted and re-counted using the software.

If a local government decides to license the software instead of appointing the Electoral Commissioner to conduct the election, the CEO (or other appointee) will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions, and dealing with any disputes or complaints. The WAEC will only be able to provide general assistance on accessing and using the software.

The WAEC will shortly be writing to all local governments to provide information for each council. The WAEC can also provide further information on each of these options. Please contact Phil Richards, Manager Election Events on 9214 0443 or at Phillip.Richards@waec.wa.gov.au if you have any queries.

It is strongly recommended that the decision for whether to declare the Electoral Commissioner as responsible for your election is put to Council at its March meeting. This will allow sufficient time for the WAEC to work with you to deliver the election, or provide you with a software licence, if preferred.

In considering potential arrangements, local governments should be mindful that the WAEC will require sufficient lead time to plan ahead. Accordingly, I strongly urge all local governments to make arrangements as early as possible, and consider the appointment of the WAEC to conduct the elections.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is working closely with the WAEC to prepare further materials to assist local governments with the implementation of reforms. The DLGSC will provide further updates through LG Alerts to the sector and on the DLGSC's website. The DLGSC is also available to assist with any queries, including by email at lghotline@dlgsc.wa.gov.au or by phone on 1300 762 511.

Yours sincerely



HON JOHN CAREY MLA
MINISTER FOR LOCAL GOVERNMENT

15.2 QUARTERLY CORPORATE BUSINESS PLAN REPORT

Report Reference Number	OCR-1932
Prepared by	Gary Tuffin CEO
Supervised by	Gary Tuffin CEO
Meeting date	Tuesday, 21 March 2023
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Quarterly Report (Oct/Nov/Dec 2022)

PURPOSE

For Council to receive the Corporate Business Plan (CBP) Progress Report.

EXECUTIVE SUMMARY

The Corporate Business Plan 2022-2026 contains a range of strategic and planning priorities which the Town proposes to deliver over the four-year period which and is aligned to the strategic direction and priorities set within the 10-year Strategic Community Plan 2021.

BACKGROUND

Section 5.56 of the *Local Government Act 1995 (the Act)* “*Planning for the Future*” requires a local government to plan for the future of the district and to make plans in accordance with the regulations. Regulations came into effect 1 July 2013 requiring all local governments to have developed and adopted a Strategic Community Plan (SCP) and a Corporate Business Plan, supported and informed by resourcing and delivery strategies.

These plans drive the development of the annual budget and through a process of continuous improvement, we should be better able to plan for and meet the needs of our community.

The reporting element is the process by which we inform the community and statutory bodies on our progress in delivering services, projects and other operations to meet the community’s short term, medium term and long-term aspirations.

Section 5.53 of the Act requires the annual report to contain an overview of the plan for the future of the district, including major initiatives that are proposed to commence or to continue in the next financial year.

The Corporate Business Plan under review was adopted by Council at its meeting held on the 15 June 2021.

CONSULTATION

Executive Leadership Team.

STATUTORY ENVIRONMENT

Section 5.56 of the *Local Government Act 1995* requires a local government to plan for the future of its district in accordance with any regulations made.

Regulation 19DA of the *Local Government (Administration) Regulations 1996* sets out the requirements for preparing, adopting, reviewing and modifying the Corporate Business Plan.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

All projects and programs identified in CBP to be undertaken in 2022/23 have been included in the 2022/23 Annual Budget.

Attachment 1 provides comparison between Budget and Actual year to date. Please note the list is not intended to be an exhaustive list, rather just to track those services or projects of possible interest to elected members.

STRATEGIC IMPLICATIONS

Strategic Priority 5: Leadership and Governance

Objective 5.1 - Strengthen organisational accountability and transparency

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
No identified risk – information item only	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

SITE INSPECTION

Not applicable.

COMMENT

The Corporate Business Plan Progress Report provides information on progress against the milestones for the 2022/23 projects and programs within the Corporate Business Plan. A commentary is provided against each action, and project status is reported via colour coding which indicates if the project has been completed (green), is on track (orange) or at risk (red). Information is also provided on the budget status for each item.

It is anticipated that at this stage all listed activities and projects will be completed this financial year (2022/23).

CONCLUSION

That Council receives and notes the Corporate Business Plan Report for the 2nd Quarter of 2022/23.

15.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council receives and notes the Corporate Business Plan report for the 2nd Quarter of 2022/23.

REPORT ATTACHMENTS

Attachments start on the next page

Attachment 1

CORPORATE BUSINESS PLAN REPORTING (2022/23) - 2nd Quarter

Social: A socially connected, inclusive and safe community

Objective 1.1: Facilitate appropriate local services for the health and wellbeing of the community

STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measure - based on Community Scorecard Survey results 2021 (Town score/Industry Standard score)																								
1.1.1: Facilitate or partner to ensure a range of quality services are provided at a local level	1.1.1.1 Implement the Public Health Plan (PHP)	🟡	E07211	\$ 54,183	\$ 59,229	* Due to new EHO Operating costs for Environmental Health Program Inspection undertaken for the quarter (2022/23) - River samplings - Public Building Inspections - Food premises Inspections - Foodsafe Audits - Microbiological Food samples	PEHO	<table><tr><th></th><th>(2019/20)</th><th>(2020/21)</th><th>(2021/22)</th></tr><tr><td>River samplings</td><td>12</td><td>25</td><td>39</td></tr><tr><td>Public Building Inspections</td><td>23</td><td>20</td><td>26</td></tr><tr><td>Food premises Inspections</td><td>90*</td><td>76</td><td>100</td></tr><tr><td>Foodsafe Audits</td><td>8</td><td>7</td><td>7</td></tr><tr><td>Microbiological food samples</td><td>0</td><td>10</td><td>0</td></tr></table>		(2019/20)	(2020/21)	(2021/22)	River samplings	12	25	39	Public Building Inspections	23	20	26	Food premises Inspections	90*	76	100	Foodsafe Audits	8	7	7	Microbiological food samples	0	10	0
		(2019/20)	(2020/21)	(2021/22)																												
	River samplings	12	25	39																												
	Public Building Inspections	23	20	26																												
Food premises Inspections	90*	76	100																													
Foodsafe Audits	8	7	7																													
Microbiological food samples	0	10	0																													
1.1.1.2 Continue support/provision for the ongoing shared public library services	🟡	E11249	\$ 153,000	\$ 149,989	Council entered into a new 5 year Service (Funding) Agreement with the City of Fremantle for the provision of Public Library Services (August 2020)	CLO	Library services continues rate low as the Town does not have a Library 48/71 <table><tr><th></th><th>(2019/20)</th><th>(2020/21)</th><th>(2021/22)</th></tr><tr><td>Library membership</td><td>2,862</td><td>3,028</td><td>3263</td></tr><tr><td>total active members</td><td>620</td><td>756</td><td>602</td></tr><tr><td>Toy Library membership (Families)</td><td>29</td><td>23</td><td>21</td></tr></table>		(2019/20)	(2020/21)	(2021/22)	Library membership	2,862	3,028	3263	total active members	620	756	602	Toy Library membership (Families)	29	23	21									
	(2019/20)	(2020/21)	(2021/22)																													
Library membership	2,862	3,028	3263																													
total active members	620	756	602																													
Toy Library membership (Families)	29	23	21																													
1.1.1.3 Implementation of the Business Plan assessing the continued provision of home and community care services (Commonwealth Home Support Program - CHSP), and in particular transport and day care activities	🟡	E08207	\$ 380,156	\$ 337,483	Monthly performance reports are being submitted to the EMCS. In home aged care reforms will now be delivered by 1 July 2024 as per the timeframe put forward by the Royal Commission, meaning that providers will continue to receive Block Funding until this time.	EMCS	Meet required service hours. In accordance with funding agreement																									
1.1.1.4 Continue service partnership with the Clyde In Community Learning Centre	🟡	E08206	\$ 89,982	\$ 44,991	Final Year of 3yr funding agreement (2020-2023) The ClydeIn continues to provide a quality service through provision of an extensive range of adult learning courses Agreement needs to be renewed	EMCS	Access to Education and training generally rated below the Industry Average - possibly due to the limited education facilities in the Town Clyde In provide financial statements & annual report on centre activities																									
1.1.2: Strengthen the sense of place and identity through inclusive community interaction and participation	1.1.2.1 Prepare and implement the Community Development Strategy	🟡	E04203	\$ 15,000		Consultant engaged, all supporting documents reviewed Draft community development survey prepared, and will hold off until the Community scorecard survey is complete	EO	Industry High for Place to live 90/90 Reasonable level of awareness of community services 77% General theme for more youth services & improved access for disabled																								
	1.1.2.2 Implement activities as per the Disability Access and Inclusion Plan	🟡		\$ -	\$ -	The Annual Progress Report for the DAM was submitted to the Department of Communities EF Oual redevelopment will incorporate a number of universal access initiatives	PEHO	Generally survey participants with a disability scored the Town lower across most performance measures. However, the overall score for DAM was above the industry standard 53/50																								
	1.1.2.3 Finalise and implement the Reconciliation Action Plan	🟡	E11261	\$ 10,200	\$ 7,237	The final designed Reflect Reconciliation Action Plan (RAP) received official accreditation by Reconciliation Australia. Final accreditation has been communicated via the Town's website, LinkedIn, Facebook and Instagram and will be included in upcoming newsletters.	CLO	Interestingly this measure rated below the industry Standard (54/63), perhaps suggesting there is a dissatisfaction with level activity in this area, and a low level of understanding of the Town recent activities. 54% of respondents were familiar with this service area																								

Objective 1.2: Inviting open spaces, meeting places and recreational facilities

STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measures
1.2.1: Provision of adequate facilities to support healthy and active lifestyles	1.2.1.1 Implement the Preston Point Road North Recreation Facility Master Plan (PPMP)						EMTS	Sports & Recreation continues to be a community priority Performance measure - it fell below industry standard (63/66), yet 80% of respondents provided positive ratings Rebuilding Henry Jeffery mentioned as a priority
	- Wauhop Oval - surface upgrade	🔴	E11740	\$ 110,000	\$ 94,263	Works progressing well, to be opened by April 2023 to the clubs to use	EMTS	
	1.2.1.2 Implement actions from the Recreation and Community Facilities Strategy	🟡				Capital Works Program incorporated into Strategic Resource Plan	EMTS	Timely redevelopment of East Fremantle Oval Redevelopment
	1.2.1.3 Provide community facilities and infrastructure in line with asset management planning					Asset Management Plans incorporated into Strategic Resource Plan	EMCS	Excluding Youth, generally facilities rated just above the industry Standard
	- Natureplay Gourley Park	🟢	E11744	\$ 120,000	\$ 125,376	Works completed mid 2022	EMTS	Playgrounds, Parks & Reserve rated just below the industry Standard at 67/68
	- Off Management - Niergarup Track	🔴	E11270	\$ -	\$ -	Areas 1 & 2 are planned and being maintained, with area 3 along the track to be incorporated into 23/24 budget	EMTS	
	- Tricolone - BBQ Replacement	🔴	E11734	\$ 10,000	\$ -	- On hold until soccer club building works are completed in late 2023	EMTS	
	- Retic upgrades	🟡	E11741	\$ 76,250	\$ 35,754	Gourley park bore upgrade completed, additional works to be completed before winter 2023	EMTS	
	- Retic controllers	🔴	E11742	\$ 32,000	\$ -	- One price sought, struggling to find alternative prices	EMTS	
	- Bench seats	🟡	E11735	\$ 15,000	\$ 14,609	Works completed	EMTS	
	- Annual Playground Safety Audit	🔴		\$ -	\$ -	- Ongoing	EMTS	
1.2.2: Activate inviting open spaces that encourage social connection across all ages	1.2.2.1 Undertake the redevelopment of the East Fremantle Oval Project subject to Budget Parameters	🟡	E11738	\$ 13,000,000	\$ 4,602,322	Total Project Budget of \$33.5 million secured Design Documentation complete Site possession granted 28/11/22 Expected completion date March 2024	CLO	<p>Audit to be undertaken</p> <p>Identified as a priority community project in CSC & SCP</p> <p>Completed 100% detailed design</p> <p>Secured \$25 million funding commitment from State Government</p> <p>Complete project on time & within budget</p>
	- Soccer changeroom upgrade	🟡	E11739	\$ 1,000,000	\$ 85,786	Works being re-tendered mid 2023	EMTS	

Objective 1.3: Strong community connection within a safe and vibrant lifestyle

STRATEGY	ACTIONS	Status	Account	Budget	Actual	Quarterly Comments	Responsible officer	Measures
1.3.1: Partner and educate to build a strong sense of community safety	1.3.1.1 Partner with neighbouring local governments and state agencies to promote community health and safety	🔴		\$ -	\$ -	The Town has entered into a 3 year agreement with the City of South Perth for the use of their Annual Control Facility for impoundments.	CLO/EMCS	<p>Whilst the score was just above the industry Standard 56/53</p> <p>It has been identified as a community priority project</p> <p>Identified in the most recent SC as lacking... a perception more lighting is needed</p>

Attachment 1

1.3.2: Facilitate opportunities to develop community connections through events and celebrations	1.3.1.2	Provide effective regulatory (ranger) services and associated community education - Animal Control	⊖ ⊖	E06203 E06230	\$ \$	10,524 15,788	\$ \$	16,365 19,722	Rangers Rangers	Not directly assessed - loosely falls within Crime & Safety Animal Management rated just above the industry standard at 58/55 Monthly statistics provided to EMs
	1.3.1.3	Continue the partnership with the City of Fremantle with respect to joint emergency management arrangements	⊖						PHO	Natural Disaster Management scored below the industry standard 52/57 and general awareness in this area was very low 40%
	1.3.2.1	Provide / facilitate grants for community assistance initiatives	⊖						EO	Interestingly comments provided in this area are in direct conflict to recent meeting held with all sports clubs - who felt well supported
	1.3.2.2	Encourage youth and general community engagement and participation	⊖	E11264	\$	7,500	\$	200	EO	Slight decline in this measure, however, still above the industry standard 59/54
	1.3.2.3	Implement the 4 year public art strategy	⊖	E11685 E11741	\$ \$	85,000 76,250	\$ \$	9,090 35,754	All	No specific CSS measure against this item
	1.3.2.4	Deliver the East Fremantle George Street Festival	⊖	E11263	\$	149,650	\$	143,295	EO	Positive feedback and high attendance numbers
	1.3.2.5	Prepare and implement an Annual Calendar of Events	⊖	E11228	\$	8,670	\$	3,740	EO	
	1.3.2.6	Undertake local heritage survey	⊖	E10215	\$	115,000	\$	75,253	EMRS	Completion of project on time and on budget
	1.3.2.7	Continue to promote the Town's culture and heritage	⊖	E10243	\$	510	\$		EO	Reconciliation Action Working Group meetings held level of participation in NANOC week
	1.3.3: Facilitate community group capacity building	1.3.4.1 Fund annual Community Assistance Grants Program	⊕	E04270	\$	11,827	\$	9,643	EO	No specific CSS measure against this item
Economic – Sustainable, locally focussed and easy to do business with										
Objective 2.1: Actively support new business activity and existing local businesses										
STRATEGY	ACTIONS			Status	Budget	Actual	Quarterly Comments			Measures
2.1.1 Ensure a "local" focus through supporting and promoting opportunities for local business	2.1.1.1	Continue to support and facilitate opportunities for business and community groups	⊖	E11231	\$	498	\$	1,306	EO	37 local businesses completed the survey Place to operate a business rated just above the industry standard 72/70
2.1.2: Facilitate opportunities/ forums where local business people can meet and share ideas	2.1.3.1	Maintain strong relationships with business community	⊖						EO	No specific measure against this item
Objective 2.2: Continue to develop and revitalise local business activity centres										
STRATEGY	ACTIONS			Status	Budget	Actual	Quarterly Comments			Measures
2.2.1: Facilitate local small business access through planning and activation to support community and business growth	2.2.1.1	Maintain business friendly status via the Small Business Development Corporation Charter	⊖					Bi-annual and annual reports submitted	EO	Small Business Friendly status maintained
	2.2.1.2	Undertake regular and frequent parking patrols to ensure parking availability and turnover in the Town centre	⊖	E12303	\$	100,354	\$	93,681	Rangers	Score equal to the industry average 52/52 One take away item was the provision of more bicycle parking - which has been identified in the ITMAHS
	2.2.1.3	Development of a Local Commercial Centre Strategy	⊖	E10215	\$	102,000	\$	75,253	EMRS	Development & Activation of the Town Centre rated below the industry standard 47/49
Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces										

Attachment 1

Objective 3.1: Facilitate sustainable growth with housing options to meet future community needs								
STRATEGY	ACTIONS	Status	Budget	Actual	Quarterly Comments	Measures		
3.1.1: Advocate for a desirable planning and community outcome for all major strategic development sites	3.1.1.1 Actively represent the local community in relation to any major planning development projects				Major planning developments include: Application lodged with SDAU. Council had provided submission to SDAU during advertising period. Revised plans submitted to SDAU, administration to provide comment to SDMR and draft report for Council's consideration. WAPC approved development. Proposed amendment to be submitted to SDAU. Awaiting notification from SDAU. Amendment gazetted. JDAP lodged July 2022. Presentation to Elected Members March 2023. Project on hold, subject to National Defence review.	Managing responsible growth & development rated above the industry standard at 56/49 - Industry High 59		
	Roofing 2000 (Amd 14)				EMRS	No specific measure against this item		
	Royal George Hotel (AM0 15)				EMRS	No specific measure against this item		
	Canning Highway (AM0 17)				EMRS	No specific measure against this item		
	Woodside - DA under development Llewellyn Barracks				CLO/EMRS	No specific measure against this item		
3.1.2: Plan for a mix of inclusive diversified housing options	3.1.2.1 Final adoption of the Local Planning Strategy (LPS)		\$	-	\$	- Indorsed by WAPC. Strategy complete and published on website. EMRS	"Access to housing that meets your needs" rated above the industry Standard at 61/57	
3.1.3 Plan for improved streetscapes								
3.1.3.1 Promote the Verge Policy & Implement the Urban Streetscape & Public Realm Style Guide			\$	-	\$	-		
Objective 3.2: Maintaining and enhancing the Town's character								
STRATEGY	ACTIONS	Status	Budget	Actual	Quarterly Comments	Measures		
3.2.1: Ensure appropriate planning policies to protect the Town's existing built form	3.2.1.1 Finalise, advertise, and implement major review of the Local Planning Scheme (LPS)				LPS endorsed and completed. Scheme review to commence July 2023. EMRS	Managing responsible growth & development rated above the industry standard at 56/49 - Industry High 59		
	3.2.1.2 Review Local Planning Policies, including Residential Design Guidelines				Preparation undertaken, actions to be initiated during 2022. Revised underweay of Planning Policy for Cash in Lieu, Town Centre Development Guidelines and Residential Design Guidelines. EMRS	As above		
	3.2.1.3 Implement the Bushfire Management Plan		\$	-	\$	- Mitigation works to be undertaken later in the financial year EMTS	No specific measure against this item	
	3.2.1.4 Develop and implement Heritage Precincts, including local heritage surveys		\$10215	\$	102,000	\$	75,253 Review of draft is complete. Workshop to be undertaken with Elected Members May/ June. EMRS	Heritage preservation rated just above the industry standard at 61/59
Objective 3.3: Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.								
STRATEGY	ACTIONS	Status	Budget	Actual	Quarterly Comments	Measures		
3.3.1: Continue to improve asset management within resource capabilities	3.3.1.1 Maintain and implement current Asset Management Plans				In-house	Asset management plans updated annually EMTS	Marine Facilities set industry high 71/71	
	Buildings - Upgrades - Various Locations		E14605	\$	65,000	\$	11,476 Building condition assessments being undertaken March 2023 EMTS	
	Drainage - Foreshore Rationalisation		E12833	\$	100,000	\$	850 Ongoing works to be undertaken before winter 2023 EMTS	Work to be completed on time & budget
	Roads - Renewal - Marmion St - East St		E12840	\$	361,127	\$	343,658 Completed, waiting final invoice from Main Roads WA EMTS	Work to be completed on time & budget
	Footpaths - Renewal - Canning Hwy (Fortescue - Irwin)		E12841	\$	66,000	\$	56,148 Completed Feb 2023 EMTS	
	Footpaths - Renewal - Canning Hwy (Irwin - Oakover)		E12842	\$	80,000	\$	74,696 Completed Feb 2023 EMTS	
	Footpaths - Renewal - Petra St (View Tor - Preston Point Rd)		E12843	\$	68,000	\$	13,299 Completed Feb 2023 EMTS	
	Footpaths - Renewal - George St (East St - Glyde St)		E12844	\$	36,000	\$	29,330 Completed Nov 2022 EMTS	Work to be completed on time & budget
	3.3.1.2 Implement the 5 year capital works program in line with integrated strategic planning				various accounts	Annual works program 90% complete by Feb 2023 EMTS	Road maintenance rated above the industry Standard at 59/52 Footpaths & Cycleways rated just above the industry Standard 56/52	
	3.3.1.3 Annual review of suitability and utilisation of light and heavy fleet including transitioning to EV vehicles				Various accounts	\$	- Fleet vehicles on hold until can get stock in Country. EMTS	No specific measure against this item
3.3.1.4 Develop and implement proactive asset maintenance schedules for each asset class					Asset maintenance schedules have been developed for street sweeping, parks maintenance, drainage clearing, playground inspections and all annual building maintenance recurring events EMTS	Formal maintenance program to be provided by 30 June 2022		
3.3.2: Plan and advocate for improved access and connectivity								
3.3.2.1 Maintain community facilities in accordance with the Disability Access and Inclusion Plan					Improvements to Council facilities as and when the opportunity arise EMTS	Refer to 1.1.2.4 above		
3.3.2.2 Continued involvement and support with the Perth South West Metropolitan Alliance (formerly known as the South West Group)			E14444	\$	25,500	\$	19,805 Continue to attend SWG CLO & board meetings CLO	Attendance at SWG meetings Funding secured for the Fremantle Traffic Bridge replacement - IA submission
3.3.2.3 Implement the Integrated Traffic Management and Movement Strategy			\$	-	\$	- Additional surveys were undertaken in Feb 2023, with data to inform next stage of works EMTS	Traffic Management rated below the industry Standard 54/56 and has been identified as a priority area	
Natural Environment – Maintaining and enhancing our river foreshore and other green, open spaces with a focus on environmental sustainability and community amenity								
Objective 4.1: Conserve, maintain and enhance the Town's open spaces								
STRATEGY	ACTIONS	Status	Budget	Actual	Quarterly Comments	Measures		
4.1.1: Partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore	4.1.1.1 Ongoing implementation of the Foreshore Management Plan subject to funding					Management of Foreshore & River rated above industry Standard at 65/60 Engineer design currently being undertaken, work to be completed 2023/22		
	- maintenance work to be undertaken on seawall and creation of small oysters river pool		E10644	\$	245,000	\$	170,099 River wall works commenced October 2022, with more designs being sought for next sections EMTS	Work to be completed on time & budget
	- Foreshore maintenance & bush restoration		E11258	\$	1,951	\$	57 Minor bush restoration works undertaken along Riverside Road EMTS	Ongoing revegetation program in conjunction with DBCA
4.1.1.2 Continue to partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore				\$	\$80k in funding secured from the State Govt - Consultant for OHM/AP Band consultants appointed and works to commenced. EMRS	Friends of the Foreshore completed river side clean ups along terrad & live collection litter		

Attachment 1

4.1.2: Plan for improved parks and reserves	4.1.2.1	Implement the Urban Streetscape and Public Realm Style Guide	✗				Public realm style guide being implemented, reviews ongoing	EM/MS/MTS	Refer to 3.1.3.1		
	4.1.2.2	Investigate opportunities for activating public open spaces	○				Refer to Action 1.1.2.1 and liaise with local organisations to encourage use of POS for events / activities	EM/TS	No specific measure - some comments in CSC included Provide more public toilets within reasonable walking distance, more trees (Shade), More Dog friendly spaces		
4.1.3 Improve and protect the urban forest and tree canopy	4.1.3.1	Continue with annual street planting program	○	E11295	\$	24,823	\$	22,144	In August 2022 the Town finalised the Urban Heat planting across the eight sites in the Town. 455 trees were planted in total.	EM/TS/SWO	250 Number of trees planted per year
Objective 4.2: Enhance environmental values and sustainable natural resource use											
STRATEGY		ACTIONS		Quarterly Comments						Measures	
4.2.1: Reduce waste through sustainable waste management practices, including effective community and business education	4.2.1.1	Implement Food Organics and Green Organics (FOGO) waste collection and disposal services, including commercial properties and multi-unit dwellings								Interestingly this measure (waste management services) fell, however, still above the industry standard at 68/68 - yet rated as a low community priority Provided 679 FOGO caddy liners, compared to 654 last year Rollout FOGO to single unit dwellings	
		- FOGO Collection & Disposal costs	○	E10100	\$	215,494	\$	107,276	Collection Starts up to September: 15.74 tonnes 21/22 FY (Veeba)	SWO	
		- Recycling Collection & Disposal costs (Yellow bin)	○	E10106	\$	92,230	\$	70,321	780 tonnes 21/22 FY (Veeba)	SWO	Bin tagging program delivered to ___ of the Town & Waste Audit program
		- General Waste Collection & Disposal (red bin)	○	E10102	\$	114,924	\$	106,801	866 tonnes 21/22 FY (Veeba)	SWO	___ Community Waste Education session held + ___ Cloth Hauler Workshops
		- Commercial bins - collection & disposal	○	E10103	\$	16,656	\$	13,091	Included above	SWO	
		- SMRC Overheads charge	○	E10232	\$	72,600	\$	58,424	Included above	SWO	
		- Street & Parks bins	○	E10106	\$	14,136	\$	11,982	Included above	SWO	Already have met State Waste Avoidance & Resource Recovery Strategy 2030
		- Alexandra Rd - special service	○	E10108	\$	6,408	\$	6,535	Included above	SWO	Target of 65% waste diversion rate by 2020, Current diversion rate 67% Increase recovery rate to 70% by 2025
		- Cockburn tip pass	○	E10203	\$	9,180	\$	6,736	Included above	SWO	
		- Bulk Verge Collection services	○	E10204	\$	47,502	\$	73,916	135 tonnes Green Waste + 154 tonnes Bulk Waste collected 2021/22 79 tonnes of green waste September 2021 17.3 tonnes of Green Waste March 2022	SWO	(2022/23) ___ mattresses, up/down from ___ last year Hard Waste ___ tonnes collected in October ___ tonnes recovered Green waste ___ tonnes up/down from ___ tonnes in 2022/23 and 174 tonnes in 2021/22
4.2.1.2	Partner with the City of Fremantle to provide free community access to the Fremantle Recycling Centre	○		\$	47,502	\$				SWO	compost sales year to date - ___ bags Number of users ___ in 22/23 FY
			E10212								
4.2.1.3	Ongoing Implementation of the Regional Waste Strategy	○		In-house						FEHO	
											signed Waste to Energy contract awarded Facility construction has been delayed awaiting educational material from ERG to begin education process Waste to Energy plant not expected to be operational until late 2024
Objective 4.3: Acknowledge the change in our climate and understand the impact of those changes											
STRATEGY		ACTIONS		Quarterly Comments						Measures	
4.3.1: Improve systems and infrastructure standards to assist with mitigating climate change impacts	4.3.1.1	Continue to support the Climate Action Reference Group to investigate further climate change and mitigation initiatives	○							SWO	As above in 4.1.3.1 - CSC comments: "insufficient action taken, lack of information, and poor comms regarding climate change"
		- Established a Sustainability & Environmental Projects Reserve balance as at 30 September 2021	○	000260	\$	304,625	\$	210,337		SWO	Conservation & Environmental management rated just below the Industry Standard 56/57
	4.3.1.2	Participant in Coastal Hazard Risk Management Adoption Planning Program (CHMAP)	○		\$	-	\$	-		EM/TS	Impact from Borer
		- Annual Street Tree program (Maintenance)	○	E12246	\$	104,656	\$	57,306	In 2022, over 300 trees installed throughout East Fremantle	EM/TS	Planting ongoing, numbers to be known in next Qtr.
		- Annual Tree planting (replacement) program	○	E12255	\$	43,697	\$	66,524	Annual planting to continue in Winter 2023. Trees for 23/24 to be ordered earlier than usual.	EM/TS	21/22 Street trees x 88, urban canopy trees x 343 Total = 233, 22/23 Street Trees x 100, Urban canopy Trees x 249 Total = 349
		- Annual Tree watering program	○	E12256	\$	44,130	\$	12,102	Trees watered throughout summer, to be stopped once weather turns and rain arrives.	EM/TS	
4.3.1.3	Achieve gold certification under Waterwise program	○	E10253	\$	5,100	\$	5,604	The Town is in conversation again with DWER regarding the Town's Water Licensing Under the current allocation the Town is unable to obtain Gold accreditation.	SWO	As above in 4.1.3.1 - comments like insufficient action taken, advocate for renewable energy, solar power	
4.3.1.4	Ongoing implementation of the Asbestos Building Management Plan	○		\$	-	\$	-	The redevelopment of East Fremantle Oval will see the majority of suspected Asbestos buildings reduced significantly.			
4.3.1.5	Implement actions under the Climate Emergency Strategy	○		\$	-	\$	-	All of the Town's Buildings and Street lights are powered from renewable energy The Town is progressing towards Gold status as a Waterwise Council.			
Leadership and Governance - A proactive, approachable Council which values community consultation, transparency and accountability											
Objective 5.1: Strengthen organisational accountability and transparency											
STRATEGY		ACTIONS		Status	Budget	Actual	Quarterly Comments		Measures		
5.1.1: Strengthen governance, risk management and compliance	5.1.1.1	Maintain high level of legislative compliance across the organisation	○								
			○	E04235	\$	28,050	\$	42,100	Unqualified audit received for 2021/22. Negative value - Invoice yet to be received and applied against accrued expense at date of reporting December 2022.	EMCS	Unqualified audit received & No significant issues recorded in the Annual Compliance Return
			○	E04240	\$	4,998	\$	-	The Audit Committee has resolved on a work plan for 2022, with the first meeting in March. The agenda includes review of the FMR/Reg 17 Review and Compliance Audit Return.	EMCS	Internal Audit Reports and presented to the Audit Committee on a periodic basis
											Rated above the Industry standard for governs local area 62/55
	5.1.1.2	Annual review the Policy Manual & Delegations	✗						Delegated Authority next review due before June 2023 OOM	CEO	Reviews undertaken
	5.1.1.3	Review the ICT Plan and IT Disaster Recovery Plan	✗		\$	-	\$	-	ELT has resolved for these documents to be reviewed every 2 years. Next review late 2023.	EMCS	Updated & Tested annually
			✗							EMCS	
	5.1.1.4	Implementation of the Audit Committee Work Plan & Risk Register	○	E04721	\$	180,514	\$	255,755	Reviewed by the Audit Committee at each committee meeting New online Risk Register implemented and training provided to staff	EMCS Exe Group	No business (ICT) interruption experienced - Nil recorded to date Identified Reg 17/FMR risks actioned
			○								
			○								
5.1.1.5	Provide accurate & timely advice to Council	○							CEO/EM/MS/AMCS/EMT S		Requisitions audit for purchases over \$5k General Computer Controls
5.1.1.6	Develop and implement an Elected Member Communications Plan	✗						No work commenced yet	CEO		New Records Management Plan endorsed

Attachment 1

5.1.1.7 Develop and implement an Integrity Framework		①				TOE Integrity Framework has been drafted and will be presented to the next Audit Committee for endorsement	CLO	New Records Management Plan endorsed	
5.1.1.8 5 year statutory review of RRP		✗				A Project Plan is soon to be developed as statutory review due in 2023. A quote has been obtained for a consultant to assist with this work.	EMCS	New Records Management Plan endorsed	
		NC			TBD		EMCS		
5.1.2: Ensure effective engagement with community and stakeholders									
5.1.2.1 Undertake a Community Perception Survey		✗	\$	-	\$	-	CPS will be undertaken during the month of March 2023	CLO	Council's leadership rated above the Industry Standard 57/50
5.1.2.2 Implement a Communications & Engagement Strategy subject to funding		①	\$	35,700	\$	15,803		MCO	"Developed and communicated a clear vision" improved significantly to 46, with the industry standard at 34
		①				Implementation of Communication & Engagement Strategy - monthly reports provided to Council Forums	MCO	"Community consultation" rated above the industry Standard at 55/46, interestingly down 5 points from the last survey	
		①				Regular social media posts covering a wide variety of content posted to Facebook, LinkedIn and Instagram as well as regular press releases: 3,345 Facebook followers in March 2023, up from 3,156 in November 2022	MCO	"Social media presence" rated above the industry Standard 57/53 3,345 Facebook followers in March 2023, up from 3,156 in November 2022 3,405 Instagram followers in March 2023, up from 1,284 in November 2022 937 LinkedIn followers in March 2023, up from 734 in November 2022	
		①				TownTalk (e-news) produced and distributed (at least) monthly with the addition of creating and distributing stand alone, special editions of TownTalk when required. Quarterly Major Projects Around Our Town produced and distributed as e-news, plus our printed Talk of the Town newsletter distributed to residential and commercial properties on a quarterly basis. All newsletters (TownTalk, Major Projects Around Our Town and Talk of the Town) are also available online. There is a solid focus on promoting all residents and businesses to subscribe to TownTalk through numerous publications including Talk of the Town and the Budget Bulletin.	MCO	Hold industry Standard for "community e-newsletter" (2021 CSO) However, printed newsletter was just below the Standard at 65/64 2,761 e-news subscribers in March 2023, up from 2,671 in November 2022	
		①	\$	15,000	\$	-	Continuing work to upgrade the Town's website in order to make it more user friendly for residents and web users. Significant design changes to the website homepage and mega menu were implemented in 2022. There is ongoing work to improve the look and feel of content across various pages.	MCO	The Town's Website rated above the industry Standard at 64/57 Between 30,000-17,000+ website views per month 4,602 new users recorded in February 2023
5.1.3: Improve the efficiency and effectiveness of services									
5.1.3.1 Develop Service Team Plans for all Business Units & Finalisation of Operations Review		①				Draft Department Service Plans have been prepared by each department	Exe Group	Customer Service rated equal to the industry standard at 61/61. A drop of 4 out of 5 measures was recorded, the largest decreases in Courthouse (80 to 75), Knowledgeable 66 to 60, & Responsive 64 to 57.	
		①				Implement Operations Department Review recommendations, ongoing with several of the recommendations completed	EMTS	Numbers in relation to Operations review Status Total 66 Ongoing 40 62% Completed 15 23% No Action 11 17%	
5.1.3.2 Continue current service partnerships including library services and waste services Fremantle Library & Recycle Centre with City of Fremantle Animal Care with City of South Perth		① ①				Refer to 5.1.12 & 4.2.1.2 The Town has entered into a 2 year agreement with the City of South Perth for the use of their animal impound facility.	Exe Group Rangers	New 5 year Service (Funding) Agreement with the City of Fremantle (August 2020)	
5.1.3.3 Undertake market examination for future Enterprise Business Software or Enterprise Resource Planning			\$	-	\$	-	Tango, an independent strategic consultant, has been engaged to assist with the finalisation of the Towns ERP Strategy. Estimate completion June 2023.	EMCS	
Objective 5.2: Proactively collaborate with the community and other stakeholders									
STRATEGY ACTIONS Quarterly Comments Measures									
5.2.1: Foster and promote strategic collaborative relationships with neighbouring LGAs, State and Federal government representatives and agencies, NGOs									
5.2.1.1 Continue to improve the profile within and external to the community		①	\$	-	\$	-	Refer to 5.1.2.2	MCO	Refer above 5.1.2.2
5.2.1.2 Maintain working relationship with the South West Group (SWG) and Resource Recovery Group (RRG)		① ① ①				Actively participated in both groups, including attendance at meetings SWG: Regularly attend meetings - Facilitation of regional project collaboration, Economic Development Group, Natural Resource Management Group and CEO Group SMRC: Regularly attend Ordinary Council and Board meetings, Project Partnership Group, Regional Resource Recovery Centre Group and Regional Executive Group	CLO CLO/EM/SE/MCS CLO/EM/SE/EMTS	The Town was represented at all meetings The Town was presented at all SMRC Council meetings No reduction in overheads, or significant reduction in gate fees SMRC to meet proposed 50% reduction in overhead charges	
5.2.1.3 Implementation of Stakeholder Plan		① ① ①				Maintained positive relationships with State and Federal Members Established an annual engagement calendar for all stakeholders	CLO CLO CLO	Advocacy & Lobbying on behalf of the community rated above the industry Standard at 56/50 The Town listens to & Respects Views was rated just above the industry Standard 35/32 Town has a good understanding of Community needs also increased significantly to 43, industry Standard 39	
Objective 5.3: Strive for excellence in leadership and governance									
STRATEGY ACTIONS Quarterly Comments Measures									

Attachment 1

5.3.1: Deliver community outcomes through sustainable finance and human resource management	5.3.1.1	Annual Review of Workforce Plan and update within proposed budget and timelines	✓		Updated Workforce plan presented to Council October 2022	CLO/HR	Staff turnover for past 12 months		
	5.3.1.2	Provide opportunities for training and development for staff and elected members - Councilor Training Expenses - Organisational Development	✓	E04252	\$ 18,360	\$ 3,101	Learn like (in house) online training provided to all staff Training scheduled for new Councilors, to be throughout 2022	CLO	Elected member training provided (____) individual and separate courses attended, Number of staff with no training available/hot attending training - 0
			✓	E04248	\$ 12,750	\$ 11,710		HR	6 new online courses developed, and 219 online course activities completed by staff
	5.3.1.3	Drive the implementation of the new Work, Health and Safety Legislation	✓				CLO	Number of workplace incidence - ____ - (2022/23) compared to 10 (2021/22) OSH Audit Results - April 2021 (overall 89% achievement) Management Commitment 88% Planning 83% Consultation & Planning 84% Hazard Management 83% Training & Supervision 100% Inductions provided to 12 Contractors (in person) and 6 online so total inductions 18	
5.3.1.4	Ensure the effective and accountable application of the financial and physical resources	✓			The LTFP is being updated and will be workshoped with Council in March 2023.	CLO/MCS	"Value for Money from Council Rates" scored above the Industry Standard at 51/44		
5.3.2: Improve organisational systems with a focus on innovation	5.3.2.1	Maximise online functionality for Council systems and services - Creation of SharePoint Landing Page and new applications - Automation of Accounts Payable - Names and Addresses database project - Major review of Town's website functionality & updates	✓					"How the Town embraces technology & innovation" rated equal to the Industry Standard 51/52	
			✓	\$ -	\$ -	- Controlled documents application, live date June 2023 A Project Plan has been prepared for the Accounts Payable automation project. A cost analysis has been undertaken of the current process. The average cost of processing an invoice end to end is \$17.57	EMCS		
			✓	\$ -	\$ -	- This project has been deferred although some maintenance of names and addresses is occurring weekly	EMCS		
			✓	\$ -	\$ -	- Refer to 5.3.2.2 above	CIO		
			✓	\$ -	\$ -		MCO	Placed on hold whilst further review of Sharepoint as possible alternative solution - 2021/22 project	
5.3.2.2	Continue to improve organisational systems and processes with a focus on innovation	✓				Many fact sheets, procedures and processes have been developed. These knowledge articles are being uploaded in the customer service request system to develop the organisations knowledge base	CIO	"Customer service" rated equal to the industry standard at 61/63 A drop of 4 out of 5 measures was recorded, the largest decreases in Courteous (80 to 76), Knowledgeable 66 to 60, & Responsive 64 to 57. 28 services were process mapped New resident Welcome packs introduced CSR modified to provide response with CSR reference number 10 additional fact sheets created and published	
	5.3.3	5.3.3 Increase focus on strengthening and fostering a positive customer service experience	✓			The Snap Send Solve application is being used by Rangers and Outdoor staff to capture maintenance requests Monthly customer service reports provided to staff	CIO	monitor	
			✓	\$ -	\$ -	Planning Policies to be reviewed over the next 12 months. Cash In Lieu Parking, Town Centre Development Guidelines and Residential Design Codes under review currently. Schedule to be developed to review Planning Policies which require extensive amendments. Review undertaken. In light of the recently released Medium Density Design Codes, further Policy changes will be required.	EMRS		

At Risk
On track
Complete

15.3 CEO RECRUITMENT

Report Reference Number	OCR-1930
Prepared by	Ellen Metlitzky, Human Resource Manager
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting date	Tuesday, 21 March 2023
Voting requirements	Absolute Majority
Documents tabled	Nil

Attachments

1. Chief Executive Officer - Application Pack (**Confidential**)
2. TOEF Standards for CEO Recruitment, Performance and Termination.

PURPOSE

Council is requested to consider the appointment of an independent member to the Chief Executive Officer (CEO) recruitment panel, and adopt the selection criteria and Job description for the position of CEO.

EXECUTIVE SUMMARY

The Chief Executive Officer officially provided notice of his resignation 20th February 2023, and will continue in the role until the 18th May 2023. This has resulted in the need for Council to undertake a recruiting process in accordance with the *Local Government Act 1995* and *Local Government (Administration) Amendment Regulations 2021*.

The expected recruiting timeframe will run for approximately 9 to 10 weeks to finalise a contract, then a notice period will/may be required to be served by the successful applicant, which is generally 3 months.

BACKGROUND

The *Local Government (Administration) Amendment Regulations 2021* CEO Standards for Recruitment states that a CEO Recruitment Committee must contain one (1) Independent Member that cannot be a Council Member, an employee of the local government or a human resources consultant engaged by the local government.

Adopting the CEO Job Description Form is a legal requirement as per *the Local Government Act 1995* and *Local Government (Administration) Amendment Regulations 2021*. In addition, Council is required to determine and formally endorse the selection criteria and position description by an Absolute Majority.

The Town of East Fremantle has been classified as a Band 3 Local Government in accordance with Salary & Wages Tribunal WA (State Government), which sets the remuneration payable for CEOs.

CONSULTATION

Elected members.
Beilby Downing Teal.

STATUTORY ENVIRONMENT

In accordance with Regulation 18FA Council adopted the model standards for CEO Recruitment, Performance and Termination at its Ordinary Council meeting 16th March 2021, which in part provides the following;

5. Determination of selection criteria and approval of job description form

- (1) *The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.*
- (2) *The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —*
 - (a) *the duties and responsibilities of the position; and*
 - (b) *the selection criteria for the position determined in accordance with subclause (1).*

8. Establishment of selection panel for employment of CEO

- (3) *In this clause —*

independent person means a person other than any of the following —

 - i. *a council member;*
 - ii. *an employee of the local government;*
 - iii. *a human resources consultant engaged by the local government.*
- (4) *The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.*
- (5) *The selection panel must comprise —*
 - i. *council members (the number of which must be determined by the local government); and*
 - ii. *at least 1 independent person.*

9. Recommendation by selection panel

- (1) *Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.*
- (2) *Following the assessment referred to in subclause (1), the selection panel must provide to the local government —*
 - (a) *a summary of the selection panel's assessment of each applicant; and*
 - (b) *unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.*
- (3) *If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —*
 - (a) *that a new recruitment and selection process for the position be carried out in accordance with these standards; and*
 - (b) *the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.*
- (4) *The selection panel must act under subclauses (1), (2) and (3) —*
 - (a) *in an impartial and transparent manner; and*
 - (b) *in accordance with the principles set out in section 5.40 of the Act.*
- (5) *The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —*

- (a) *assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and*
- (b) *verified any academic, or other tertiary level, qualifications the applicant claims to hold; and*
- (c) *whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.*

(6) *The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.*

18FB. Certification of compliance with adopted standards for CEO recruitment (Act s. 5.39B(7))

(1) *In this regulation —*

adopted standards means —

- (a) *the standards adopted by a local government under section 5.39B; or*
- (b) *if the local government has not adopted standards under that section, the standards taken under section 5.39B(5) to be the local government's adopted standards.*

(2) *This regulation applies if —*

- (a) *a local government employs a person in the position of CEO of the local government; and*
- (b) *the local government's adopted standards in relation to the recruitment of CEOs apply to the employment.*

(3) *As soon as practicable after the person is employed in the position of CEO, the local government must, by resolution*, certify that the person was employed in accordance with the local government's adopted standards in relation to the recruitment of CEOs.*

**** Absolute majority required.***

(4) *The local government must give a copy of the resolution to the Departmental CEO within 14 days after the resolution is passed by the local government.*

POLICY IMPLICATIONS

TOEF Standards for CEO Recruitment, Performance and Termination

FINANCIAL IMPLICATIONS

Quotes were sought from four (4) executive recruiting firms being;

- Lester Blades Executive Search & Board Advisory
- Beilby Downing Teal Executive Search
- Mills Recruitment
- Gerard Daniels Executive Recruitment

An assessment was undertaken by the Manager of Human Resources in conjunction with Council, and Beilby Downing Teal was appointed as the preferred consultant for a fee of \$18,500 plus GST (excludes advertising costs).

The Town of East Fremantle has been classified as a Band 3 Local Government in accordance with Salary & Wages Tribunal. Therefore, the CEO's total remuneration package is set between \$161,868 - \$266,983.

STRATEGIC IMPLICATIONS

Leadership and Governance

5.1 Strengthen organisational accountability and transparency

- 5.1.1 Strengthen governance, risk management and compliance.
- 5.1.2 Ensure effective engagement with community and stakeholders.
- 5.1.3 Improve the efficiency and effectiveness of services.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
It is a legal requirement that the Council appoint an Independent Member to the CEO Recruitment Committee	Unlikely (2)	Moderate (3)	Moderate (5-9)	COMPLIANCE Short term non-compliance but with significant regulatory requirements imposed	Accept Officer Recommendation
It is a legal requirement that the Council adopt by absolute majority the JDF of the CEO during the recruitment process	Unlikely (2)	Moderate (3)	Moderate (5-9)	COMPLIANCE Short term non-compliance but with significant regulatory requirements imposed	Accept Officer Recommendation

RISK MATRIX

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	6
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable

COMMENT

The recommended independent panel member Helen Hardcastle (Learning Horizons – Principal) is well known and respected by Council and has extensive experience in assisting local governments as an independent panel member having recently been appointed to CEO recruitment panels for the City of Cockburn, City of Bayswater, City of Swan, and Town of Cambridge.

The proposed terms of reference for the Chief Executive Officer Recruitment and Selection Committee are:

- to be an advisory Committee for the duration of the Chief Executive Officer recruitment process, it has no delegated authority to make decisions on behalf of Council.
- to coordinate the recruitment process in an appropriately confidential manner, including working with the appointed independent recruitment consultant to attract and select appropriate candidates.
- with the assistance of the independent recruitment consultant, is to coordinate the advertising, search for candidates, short listing, development of interview process, conducting interviews, screening, assessing, conducting second round interviews, conducting referee checks, writing reports and contract preparation; and
- to report back to Council throughout the process and provide Council with sufficient advice to permit a determining decision to be made at an Ordinary Meeting of Council regarding the final selection, appointment and contracting of the Chief Executive Officer.

In accordance with section 5 of Model Standards the local government must, by resolution of an **absolute majority** of the Council, approve a job description form for the position of CEO which sets out the duties and responsibilities of the position; and the selection criteria for the position.

A copy of the draft Information Package which contains the job description and selection criteria is attached for Council's consideration and endorsement.

CONCLUSION

It is recommended that Council endorse the CEO Application Pack as provided in Attachment 1.

15.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council

- (a) *in accordance with the Local Government (Administration) Amendment Regulations 2021 clause 8 Establishment of Selection Panel for Employment of Chief Executive Officer Subclause (3) appoint Mayor O'Neill, Deputy Mayor, Cr Natale, Cr Kerry Donovan, Cr Andrew White, Cr Andrew, McPhail and Helen Hardcastle as an independent person, to the Chief Executive Officer Recruitment and Selection Committee*
- (b) *adopt the following terms of reference for the Chief Executive Officer Recruitment and Selection Committee:*
 - *to be an advisory Committee for the duration of the Chief Executive Officer recruitment process and has no delegated authority to make decisions of behalf of Council.*

- *to coordinate the recruitment process in an appropriately confidential manner, including working with the appointed independent recruitment consultant to attract and select appropriate candidates.*
 - *with the assistance of the independent recruitment consultant, is to coordinate the advertising, search for candidates, short listing, development of interview process, conducting interviews, screening, assessing, conducting second round interviews, conducting referee checks, writing reports and contract preparation; and*
 - *to report back to Council throughout the process and provide Council with sufficient advice to permit a determining decision to be made at an Ordinary Meeting of Council regarding the final selection, appointment and contracting of the Chief Executive Officer.*
- (c) *adopt the Chief Executive Officer position description, selection criteria and remuneration package with band 3 of the Salaries and Allowances Tribunal Chief Executive Officer Local Government determination.*
- (d) *endorse the job advertisement and CEO Applicant Information Pack*

REPORT ATTACHMENTS

Attachments start on the next page

Attachment -1

Confidential Attachment



***Standards for CEO recruitment, performance
and termination***

***Local Government (Administration) Regulations 1996
(Reg 18FA & Schedule 2)***

Adopted by Council 16 March 2021

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Division 1 — Preliminary provisions

1. Citation

These are the Town of East Fremantle *Standards for CEO Recruitment, Performance and Termination*.

2. Terms used

- (1) In these standards —

Act means the *Local Government Act 1995*;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the Town of East Fremantle;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

- (2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
 - (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
 - (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
 - (a) the duties and responsibilities of the position; and
 - (b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the *Local Government (Administration) Regulations 1996* regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
 - (i) email a copy of the job description form to an email address provided by the person; or

- (ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

- (1) In this clause —
independent person means a person other than any of the following —
 - (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
 - (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

9. Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
 - (a) a summary of the selection panel's assessment of each applicant; and
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
 - (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —
 - (a) in an impartial and transparent manner; and
 - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
 - (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.

- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the ***negotiated contract***) containing terms different to the proposed terms approved by the local government under clause 11(b).
- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

- (1) In this clause —
commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.
- (2) This clause applies if —
 - (a) upon the expiry of the contract of employment of the person (the ***incumbent CEO***) who holds the position of CEO —
 - (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

- (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance-related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the *performance issues*) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.

16 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

17 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

18 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil.

19 NEW BUSINESS OF AN URGENT NATURE

20 MATTERS BEHIND CLOSED DOORS

21 CLOSURE